

This budget will raise more revenue from property taxes than last year's budget by \$2,642,797 which is a 3.58 percent increase, and of that amount \$1,092,206 is tax revenue to be raised from new property added to the tax roll this fiscal year.



CAMERON COUNTY, TEXAS  
COMMISSIONERS' COURT APPROVED BUDGET



FISCAL YEAR 2018-2019





**CAMERON COUNTY, TEXAS**  
**1100 E. MONROE ST.**  
**BROWNSVILLE, TX 78520**

October 1, 2018

Hon. Ediberto (Eddie) Trevino, County Judge  
Hon. Sofia Benavidez, Commissioner Pct. 1  
Hon. Alex Dominguez Commissioner Pct. 2  
Hon. David A. Garza, Commissioner Pct. 3  
Hon. Gus Ruiz, Commissioner Pct. 4

Dear Members of the Commissioners Court:

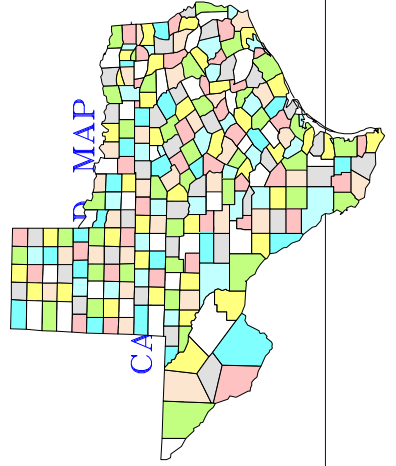
The budgets contained within this document represent the results of the budget development process, the Commissioners' Court review and direction, and required County obligations. The budget represents a starting point from which the County can proceed to operate according to the laws and statutes governing their activities and reflects the growth and implementation of those programs deemed priorities by this government. The following approved budgets were voted upon by Commissioners on September 18, 2018:

	<b>2019 Proposed Budget</b>	<b>2019 Approved Budget</b>	<b>2018 Approved Budget</b>	<b>Increase (Decrease)</b>
General Fund	\$ 89,535,080	\$ 90,991,048	\$ 88,559,040	\$ 2,432,008
Road & Brindge Fund	12,189,018	12,581,255	12,032,284	548,971
Law Library Fund	193,200	193,200	193,200	-
Employee Benefits Fund	13,646,998	13,646,998	13,633,998	13,000
Workers' Compensation Fund	775,000	775,000	940,950	(165,950)
PreTrial Diversion Fund	501,530	501,530	411,760	89,770
Unlimited Tax Revenue I&S Fund	-	-	123,930	(123,930)
Limited Tax Revenue I&S Fund	6,445,261	10,422,062	9,722,948	699,114
Venue Tax Fund	805,485	2,570,175	1,586,961	983,214
Veterans International Bridge at Los Tomates	10,265,406	11,003,804	10,078,374	925,430
Free Trade Bridge at Los Indios	2,665,554	2,800,377	2,308,491	491,886
Gateway International Toll Bridge	7,628,981	7,972,981	7,578,752	394,229
Colonia Light/Scofflaw Fund	389,180	389,180	387,644	1,536
Parks System Revenue Fund	8,843,179	9,225,809	9,133,976	91,833
County Airport Fund	93,574	178,106	24,781	153,325
Drug Forfeiture Fund	2,602,937	2,184,780	2,469,058	(284,278)
	<u>\$ 156,580,383</u>	<u>\$ 165,436,305</u>	<u>\$ 159,186,147</u>	<u>\$ 6,250,158</u>

Other program and grant budgets will be added during 2019 Fiscal Year. They will be added through the budget amendment process with the benefits and responsibilities discussed at the time of approval. This document is intended to be dynamic in nature, and be changed to address the changing conditions facing the County. However, this document represents the legal appropriations for which all County departments must adhere.

This is a detailed map of the Brownsville area in Texas. The map shows the Rio Grande forming the border with Mexico to the south. Key features include:

- Geographical Features:** Laguna Madre, Padre Island, South Padre Island, and various smaller islands and bays.
- Cities and Towns:** Brownsville, Harlingen, San Benito, and other smaller communities like Santa Rosa, Rio Hondo, and San Antonio.
- Infrastructure:** Major roads (Highways 1, 77, 281, 377, 78, 94, 107, 160, 177, 261, 283, 375, 376, 377, 378, 379, 380, 381, 382, 383, 384, 385, 386, 387, 388, 389, 390, 391, 392, 393, 394, 395, 396, 397, 398, 399, 400, 401, 402, 403, 404, 405, 406, 407, 408, 409, 410, 411, 412, 413, 414, 415, 416, 417, 418, 419, 420, 421, 422, 423, 424, 425, 426, 427, 428, 429, 430, 431, 432, 433, 434, 435, 436, 437, 438, 439, 440, 441, 442, 443, 444, 445, 446, 447, 448, 449, 450, 451, 452, 453, 454, 455, 456, 457, 458, 459, 460, 461, 462, 463, 464, 465, 466, 467, 468, 469, 470, 471, 472, 473, 474, 475, 476, 477, 478, 479, 480, 481, 482, 483, 484, 485, 486, 487, 488, 489, 490, 491, 492, 493, 494, 495, 496, 497, 498, 499, 500, 501, 502, 503, 504, 505, 506, 507, 508, 509, 510, 511, 512, 513, 514, 515, 516, 517, 518, 519, 520, 521, 522, 523, 524, 525, 526, 527, 528, 529, 530, 531, 532, 533, 534, 535, 536, 537, 538, 539, 540, 541, 542, 543, 544, 545, 546, 547, 548, 549, 550, 551, 552, 553, 554, 555, 556, 557, 558, 559, 560, 561, 562, 563, 564, 565, 566, 567, 568, 569, 570, 571, 572, 573, 574, 575, 576, 577, 578, 579, 580, 581, 582, 583, 584, 585, 586, 587, 588, 589, 590, 591, 592, 593, 594, 595, 596, 597, 598, 599, 600, 601, 602, 603, 604, 605, 606, 607, 608, 609, 610, 611, 612, 613, 614, 615, 616, 617, 618, 619, 620, 621, 622, 623, 624, 625, 626, 627, 628, 629, 630, 631, 632, 633, 634, 635, 636, 637, 638, 639, 640, 641, 642, 643, 644, 645, 646, 647, 648, 649, 650, 651, 652, 653, 654, 655, 656, 657, 658, 659, 660, 661, 662, 663, 664, 665, 666, 667, 668, 669, 670, 671, 672, 673, 674, 675, 676, 677, 678, 679, 680, 681, 682, 683, 684, 685, 686, 687, 688, 689, 690, 691, 692, 693, 694, 695, 696, 697, 698, 699, 700, 701, 702, 703, 704, 705, 706, 707, 708, 709, 710, 711, 712, 713, 714, 715, 716, 717, 718, 719, 720, 721, 722, 723, 724, 725, 726, 727, 728, 729, 730, 731, 732, 733, 734, 735, 736, 737, 738, 739, 740, 741, 742, 743, 744, 745, 746, 747, 748, 749, 750, 751, 752, 753, 754, 755, 756, 757, 758, 759, 760, 761, 762, 763, 764, 765, 766, 767, 768, 769, 770, 771, 772, 773, 774, 775, 776, 777, 778, 779, 780, 781, 782, 783, 784, 785, 786, 787, 788, 789, 790, 791, 792, 793, 794, 795, 796, 797, 798, 799, 800, 801, 802, 803, 804, 805, 806, 807, 808, 809, 810, 811, 812, 813, 814, 815, 816, 817, 818, 819, 820, 821, 822, 823, 824, 825, 826, 827, 828, 829, 830, 831, 832, 833, 834, 835, 836, 837, 838, 839, 840, 841, 842, 843, 844, 845, 846, 847, 848, 849, 850, 851, 852, 853, 854, 855, 856, 857, 858, 859, 860, 861, 862, 863, 864, 865, 866, 867, 868, 869, 870, 871, 872, 873, 874, 875, 876, 877, 878, 879, 880, 881, 882, 883, 884, 885, 886, 887, 888, 889, 890, 891, 892, 893, 894, 895, 896, 897, 898, 899, 900, 901, 902, 903, 904, 905, 906, 907, 908, 909, 910, 911, 912, 913, 914, 915, 916, 917, 918, 919, 920, 921, 922, 923, 924, 925, 926, 927, 928, 929, 930, 931, 932, 933, 934, 935, 936, 937, 938, 939, 940, 941, 942, 943, 944, 945, 946, 947, 948, 949, 950, 951, 952, 953, 954, 955, 956, 957, 958, 959, 960, 961, 962, 963, 964, 965, 966, 967, 968, 969, 970, 971, 972, 973, 974, 975, 976, 977, 978, 979, 980, 981, 982, 983, 984, 985, 986, 987, 988, 989, 990, 991, 992, 993, 994, 995, 996, 997, 998, 999, 1000).



## *Table of Contents*

	<u>Page</u>
Letter to the Commissioners' Court	3
Table of Contents	5
Budget Planning Calendar	8
Elected Officials	9
County Organizational Chart	10
Cameron County General Information	11
2018 Property Valuations	14
2018-2019 Tax Rate & Tax Levy	16
"Your Tax Dollars at Work"	17
Fiscal Policy	18
Investment Policy	22
Approved Budget	28
Personnel:	31
General Administration	33
Building Maintenance	36
Judicial Courts	37
Justice of the Peace	39
District Attorney	40
County Constable's	41
Sheriff's Office and Detention	42
Juvenile Justice	44
Health and Welfare	46
Other Funds	47
Special Road and Bridge	48
International Toll Bridge System	49
County Park System	50
Fund 100 General Fund	52
General Fund Summary	53
General Fund Department Expenditure Summary	59
100-4010 County Judge	63
100-4020 Human Resources	64
100-4021 Civil Service Commission	65
100-4030 County Clerk	66
100-4040 Records Management	67
100-4041 Old Records Retrieval	68
100-4050 Veteran's Service Office	69
100-4060 Emergency Management	70
100-4070 Mail Room	72
100-4080 Computer Center	73
100-4090 General Administration	74
100-4100 Civil Division	76
100-4110 Commissioner Pct. #1	77
100-4120 Commissioner Pct. #2	78
100-4130 Commissioner Pct. #3	79
100-4140 Commissioner Pct. #4	80
100-4150 Bail Bonds	81
100-4160 Reproduction	82
100-4190 Program Management & Development	84
100-4200 Vehicle Maintenance	85
100-4201 M&O Vehicle Maintenance	86
100-4250 County Clerk Judicial	87
100-4260 County Court @ Law I	88

## *Table of Contents*

---

100-4261	County Court at Law IV	89
100-4270	County Court at Law II	90
100-4280	County Court at Law III	91
100-4285	County Court at Law V	92
100-4350	District Trial Courts	93
100-4351	Indigent Defense	94
100-4352	Criminal Hearing Officers	95
100-4353	Courthouse Security	96
100-4355	Juvenile Court	97
100-4357	M&O Magistrate Court	98
100-4500	District Clerk	99
100-4520	JP Administration	101
100-4530	Justice of the Peace 1	102
100-4540	Justice of the Peace 2-1	103
100-4550	Justice of the Peace 2-2	104
100-4560	Justice of the Peace 3-1	105
100-4570	Justice of the Peace 3-2	106
100-4580	Justice of the Peace 4	107
100-4600	Justice of the Peace 5-1	108
100-4601	Justice of the Peace 5-3	109
100-4610	Justice of the Peace 5-2	110
100-4640	Justice of the Peace 2-3	111
100-4750	District Attorney	112
100-4910	Voter Registration/Elections	113
100-4950	County Auditor	114
100-4951	Purchasing	115
100-4970	County Treasurer	116
100-4990	Tax Assessor Collector	117
1004997	VIT	119
100-5011	M&O VETERAN'S SERVICE OFFICE	120
100-5012	M&O Elections Office	121
100-5015	M&O Levee St. Annex	122
100-5016	M&O Animal Shelter	123
100-5020	M&O Cameron Park Substation	124
100-5030	M&O Los Fresnos Building	125
100-5040	M&O Rio Hondo Annex	126
100-5050	M&O Port Isabel Annex	127
100-5070	M&O Brownsville Health Clinic	128
100-5080	M&O Father O'Brien Health Clinic	129
100-5100	M&O Dancy Bldg.	130
100-5111	M&O Santa Rosa Technology Bldg	131
100-5120	Jail	132
100-5121	M&O Jail	134
100-5130	M&O Harlingen Building	135
100-5140	M&O Courthouse	136
100-5150	M&O San Benito Bldg.	137
100-5160	M&O Records Warehouse	138
100-5170	M&O Harlingen Health Building	139
100-5180	Jail Infirmary	140
100-5200	M&O Darrel B. Hester Building	141
100-5210	M&O 35 Orange Street	142
100-5220	M&O La Feria Building	143
100-5240	M&O Arroyo City Fire Station	144

---

## *Table of Contents*

100-5510	Constable Pct. 1	145
100-5520	Constable Pct. 2	146
100-5521	Constable Pct. 2-Security	147
100-5530	Constable Pct. 3	148
100-5540	Constable Pct. 4	149
100-5541	Mental Health Transport	150
100-5550	Constable Pct. 5	151
100-5552	Constable Pct. 5 Mental Transport	152
100-5600	Sheriff's Office	153
100-5601	M&O Sheriff's Office	155
100-5620	Sheriff's Auto Theft Detail	156
100-5700	Juvenile Boot Camp	157
100-5710	Juvenile Probation	158
100-5713	Juvenile Detention	159
100-5760	M&O Adult Probation	160
100-6300	Health Department	161
100-6310	Environmental Health	162
100-6400	Indigent Services	164
100-6410	Child Welfare	165
100-6411	Child Protective Legal	166
100-6420	Indigent Health Care Claims	167
100-6510	Historical Committee	168
100-6650	Farm & Home Demonstration	169
100-6660	M&O Tick Eradication	170
	General Fund Transfers	171
Fund 15	Special Road & Bridge Fund	172
	Fund Summary	173
150-4210	GIS Mapping	177
150-4750	District Attorney	178
150-6170	Commissioner Pct. 1 Staff	179
150-6180	Commissioner Pct. 2 Staff	181
150-6190	Commissioner Pct. 3 Staff	183
150-6200	Commissioner Pct. 4 Staff	185
150-6210	Consolidated Road & Bridge Maintenance & Operations	187
150-6220	Road & Bridge Engineering	188
150-6230	Planning & Inspections	189
Fund 170	Law Library	191
Fund 300	Employee Benefits Fund	196
Fund 301	Workers' Compensation Fund	201
Fund 420	Pretrial Release Fund	207
Fund 600	Pretrial Intervention fund	211
Fund 610	I&S Unlimited Tax Revenue Bond Debt Service	215
Fund 630	I&S Limited Tax Revenue Bond Debt Service	220
Fund 680	Venue Fund	235
	International Toll Bridge System	241
Fund 820	Colonia Light/Scofflaw Fund	259
Fund 830	Cameron County Park System	296
Fund 880	County Airport Fund	325
Fund 900	Drug Forfeiture Fund	330
	Fixing the Rates of Taxation for the Year 2019	339
	FY 2016-17 General Purpose Financial Statements	344

## ***Budget Calendar***

---

### FY 2018-2019 BUDGET & TAX CALENDAR

---

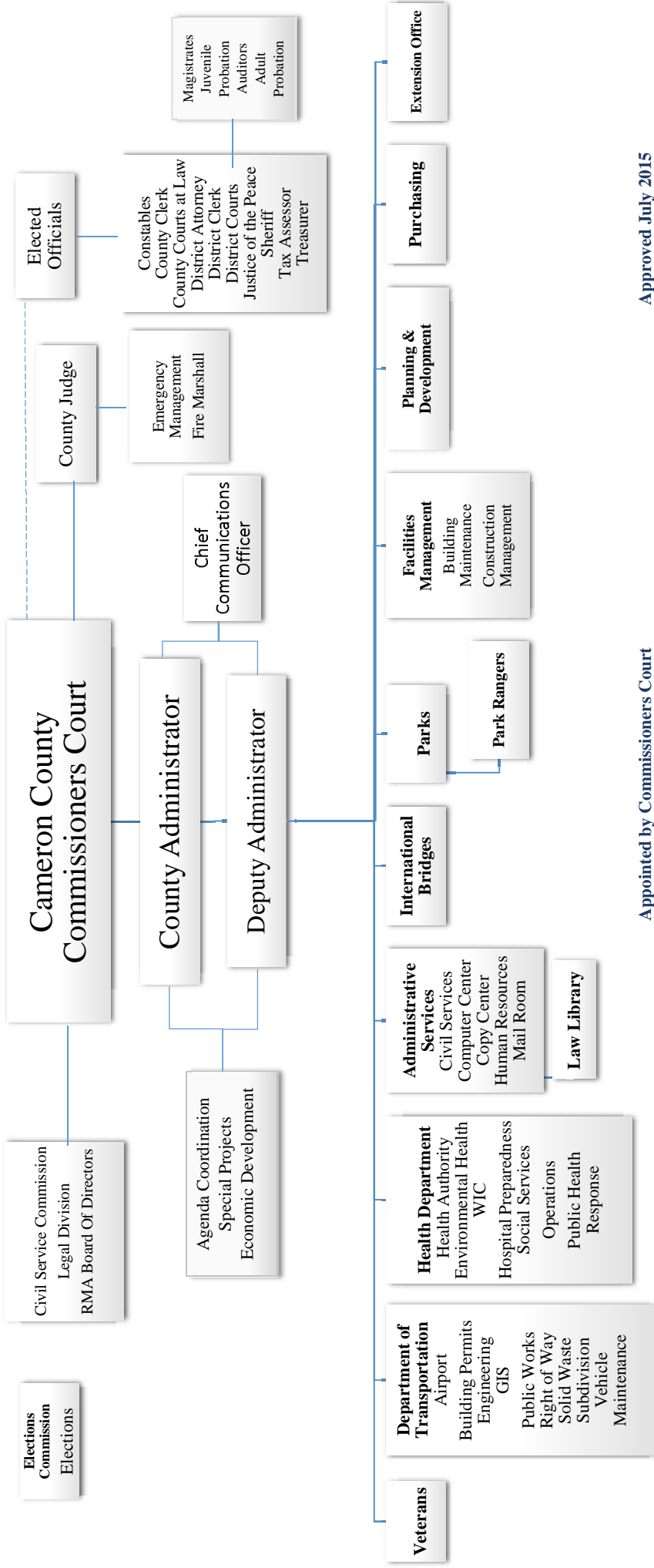
May 1, 2018	Budget Packets sent to departments to begin formal budget preparation
May 31, 2018	Deadline for submittal of final budget requests
May 31- July 25, 2018	Preparation of Departmental Budgets & ( Departmental Budget Workshops dates to be determined)
July 25, 2018	Certified Tax Roll Delivered to County
July 24, 2018	Meeting to discuss budget.
July 31, 2018	Meeting of Commissioners Court to discuss tax rate(effective & rollback rates) Certified Appraisal Roll, collection rate, debt taxes, etc., due to the Commissioners Court
August 6, 2018	FILE Proposed BUDGET W/ CCLERK
August 7, 2018	Meeting to discuss tax rate and record vote and schedule public hearing Vote regarding Elected Officials maximum compensation for publication
August 11, 2018	Publish Notice of Elected Officials salaries(set 10+ days after notice)
August 12, 2018	Publish Notice of Elected Officials salaries(set 10+ days after notice) "Notice of Public Hearing on Tax Increase" (1st quarter-page notice) published at least seven days before public hearing. Calculation and publication of effective tax rate, rollback rate, etc... as required
August 14, 2018	Meeting to discuss budget.
August 19, 2018	Notice of Public hearing on Budget
August 21, 2018	Public Hearing on tax rate Public Hearing on Budget Public Hearing & Setting salaries of Elected Officials (5 days to file grievance from notice)
August 27, 2018	Last Day to file grievance regarding Elected Officials Salaries ( 5 days from notice of set amount)
August 28, 2018	Meeting to discuss budget.
TBD	Grievance Committee Hearing*** (tentative)
September 4, 2018	Second Public Hearing on tax rate(announce meeting to adopt) 3-14 days from this date Final changes to budget Commissioners Court considers Grievance Committee recommendations
September 11, 2018	Meeting to discuss budget.
September 16, 2018	Notice on Vote on Tax Rate (published before meeting to adopt tax rate) 2nd qtr page notice Notice of Public hearing on Budget
<b><i>September 18, 2018</i></b>	Public Hearing on Budget Final Adoption of Budget Order adopting tax rate

---



## ***ELECTED OFFICIALS***

Ediberto (Eddie) Trevino	County Judge
Sophia C. Benavides	Commissioner, Precinct 1
Alex Dominguez	Commissioner, Precinct 2
David A. Garza	Commissioner, Precinct 3
Gus Ruiz	Commissioner, Precinct 4
Arturo Nelson	Judge, 138 <sup>th</sup> Judicial District
Benjamin Euresti, Jr.	Judge, 107 <sup>th</sup> Judicial District
Juan Magallanes	Judge, 357 <sup>th</sup> Judicial District
Janet Leal	Judge, 103 <sup>rd</sup> Judicial District
Migdalia Lopez	Judge, 197 <sup>th</sup> Judicial District
Elia Cornejo-Lopez	Judge, 404 <sup>th</sup> Judicial District
David Sanchez	Judge, 444th Judicial District
Gloria Rincones	Judge, 445th Judicial District
Arturo McDonald	Judge, County Court at Law #1
Laura Betancourt	Judge, County Court at Law #2
David Gonzalez	Judge, County Court at Law #3
Shiela Bence	Judge, County Court at Law #4
Estela Chavez-Vasquez	Judge, County Court at Law #5
Benito Ochoa	Justice of the Peace, Precinct 1
Linda Salazar	Justice of the Peace, Precinct 2-1
Johnathan Gracia	Justice of the Peace, Precinct 2-2
Mary Esther Sorola	Justice of the Peace, Precinct 2-3
Jesus Garcia	Justice of the Peace, Precinct 3-1
David Garza	Justice of the Peace, Precinct 3-2
Juan Mendoza	Justice of the Peace, Precinct 4
Sallie Gonzalez	Justice of the Peace, Precinct 5-1
Eloy Cano	Justice of the Peace, Precinct 5-2
Mike Trejo	Justice of the Peace, Precinct 5-3
Pete Delgadillo	Constable, Precinct 1
Abel Gomez	Constable, Precinct 2
Adrian Gonzalez	Constable, Precinct 3
Merced Burnias	Constable, Precinct 4
Everardo Solis	Constable, Precinct 5
Luis Saenz	County Attorney
Sylvia Garza Perez	County Clerk
Antonio Yzaguirre, Jr.	Tax Assessor-Collector
David Betancourt	County Treasurer
Eric Garza	District Clerk
Omar Lucio	County Sheriff



**Approved July 2015**



## ***Cameron County General Information***

### **ECONOMIC CONDITION AND OUTLOOK**

Cameron County, Texas was created in 1848, and is the southernmost county in Texas. The county's population is estimated to be over 406,220 as reported by the 2010 Census count. However, the 2000 U.S. Census reports a population of 335,227, an increase of 17% since 2000. The County is approximately 1,276 square miles, including 371 square miles of rivers, estuaries, lagoons, bays and ocean water. Brownsville, the County seat, has a projected population of 206,752 and is the largest city in the Rio Grande Valley.

#### **Population**

	1990	1995	2000	2010
Brownsville	98,962	132,091	150,000	206,752
Brownsville, Harlingen & San Benito	260,120	309,578	335,227	406,220
Rio Grande Valley	701,888	860,343	1,001,187	1,193,098

*Source: U.S. Census Bureau, Brownsville Economic Development Corp. (BEDC),*

#### **Climate**

The County enjoys a sub-tropical environment with mild, dry winters, and warm, humid summers. The average wind velocity is 14 mph from the southeast. Humidity averages 75.25%. The climate is subtropical, semi-arid, and generally humid. The weather is greatly influenced by the Gulf of Mexico that borders the county to the east. The average daily temperature is 74 degrees, with an average rainfall of 25.5 inches.

#### **Employment**

	<b>Cameron County</b>		<b>Texas</b>	
	2018 <sup>(1)</sup>	2017	2018	2017
Civilian Labor Force	167,002	167,530	13,840,527	13,406,779
Employment	156,025	155,264	13,283,897	12,802,022
Unemployment	10,977	12,266	556,630	604,757
Unemployment Rate	6.6%	7.3%	4.0%	4.5%

(1) As of August 2018

Source: Texas Workforce Commission

#### **“IN-BOND” INDUSTRIALIZED PROGRAM**

The two cities, Brownsville, Texas, U.S.A. and H. Matamoros, Tamps., Mexico have established over the past 25 years the “In-Bond” Industrialization or “Maquiladora” program. This program allows the assembly of labor intensive products at advantageous costs; thus, allowing North American products to be more competitive on a worldwide basis. Since its inception in 1966, the “In-bond” program has grown to an estimated 339 companies, expanding to a total of 4,300,000 square feet of manufacturing space, and employing approximately 100,000 people. Cameron County gains greatly from these operations since all of the Mexican plants have offices, warehouses, or twin plants on the U.S. side; U.S. management and technical personnel live in the County; goods and services are purchased in the County for use in the Matamoros facilities.

---

## *Cameron County General Information*

---

### *Intermodal Transportation*

U.S. Highways 77, 83, and 281; State Highways 4, 48, 107, 45 and 550; and nine Farm-to-Market roads traverse the County. The U.S. Congress designated the U.S. Interstate Highway 69 as a high priority corridor of national significance to serve as a primary trade route from Mexico through Texas to Canada. The corridor will traverse eight states and end at two southern points of border entry - Laredo and the Rio Grande Valley. The Interstate Highway 69 is intended to link with the Veteran's International Toll Bridge in Brownsville.

Union-Pacific Company, Southern Pacific Lines, and National Railways of Mexico provide rail transportation. American Airlines, Southwest Airlines, and Continental Express Airlines provide commercial air service to Cameron County through Harlingen's Valley International Airport. Federal Express, BAX Global, DHL, Southwest Cargo and United Parcel Service provide airfreight services. Continental Airlines provides commercial air-passenger service at the Brownsville - South Padre Island International Airport.

The County owns a general aviation airport with some of the longest runways in South Texas. As a former U.S. Navy airfield, the Cameron County Airport provides excellent aviation industry development opportunities. Along with its close proximity to South Padre Island, the airport is also located within an Empowerment Zone. This designation makes Federal and State programs promoting job development available to the County.

The Port of Brownsville is the main shipping port for the Rio Grande Valley and South Texas. Port facilities include a man-made basin, connected by seventeen miles of channel to the Gulf of Mexico, various docking and terminal facilities, warehousing and railway switching operations that serve worldwide shipping lines, and barge transportation. There still remains a significant shrimp boat fleet located at the Port of Brownsville and Port Isabel; however, the industry faces serious challenges. Various manufacturers have located facilities in the area, further diversifying the economy. All economic indicators point to continued growth.

### *Tourism/Recreation*

Several years ago, the State of Texas enacted strict fishing laws aimed at conservation. The impact has been so positive that a new sport fishing industry has evolved with a full array of services from fishing guides to the manufacturing of specially designed, shallow draft fishing boats. The discovery of this fishermen's paradise has further enhanced the tourism industry. The Rio Grande Valley has become known nation-wide for the number of bird varieties found nowhere else in the United States. Eco-tourism has become a major economic force in this region. A national "Birding Center" satellite location is being planned for this area. Bird watching has become a very popular activity here for many visitors to the County.

The County's warm climate provides the opportunity for residents and visitors to participate in sports and recreational activities year-round. In Cameron County, there are at least ten regulation golf courses and a number of par three courses. The latest golf course is currently open in the Laguna Madre area. For a number of years, because of a year-round semi-tropical climate, South Padre Island beaches, and its proximity to Mexico, tourism has been the County's number one industry, replacing farming. The Cameron County Park System owns and operates Isla Blanca Park, Andy Bowie Park, Adolph Thomae Park, E.K. Atwood Park, public beach access and five community parks. The County Park System's mission is to provide quality recreation opportunities to the citizens of Cameron County at an affordable price. In addition, the Park System seeks to develop and protect the County's coastal resources.

The Park System provides beach access for day-use enjoyment, offering parking, stores, restaurants, beach equipment rental, and covered areas to escape the summer sun. Fishing, surfing, volleyball and strolling along the edge of the shoreline are the main activities enjoyed at the County parks on South Padre Island. Thomae Park is located on the Arroyo Colorado River, three miles from the Laguna Madre Bay. This facility caters to the fishing enthusiasts providing boat launches, fish cleaning facilities, vehicle and trailer parking, picnic areas and campsites.

---

## *Cameron County General Information*

---

The Park System also provides controlled access to the miles of public beaches north of Andy Bowie Park. The Cameron County Park System also provides commissioned officer park ranger patrol to the parks and the unincorporated public areas. At the end of 2016 Commissioners' approved the issuance of 24 million dollars in Certificates of Obligation for improvements to the County's coastal parks. The complete reconstruction of pavilions and parking were completed earlier this year with improvements at Isla Blanca Park to be completed in early 2019. Improvements are to include the reconstruction of the Sandpiper and DJ Lerma pavilions, expanded picnic areas, a new boardwalk and expanded parking.

The Commissioners' Court also issued \$10 million dollars in Venue Tax revenue bonds. These funds are dedicated to the design and construction of Amphitheatre/Event Center in the dolphin cove area of Isla Blanca Park and an Ecotourism Center in Laguna Vista off of highway 100. The Amphitheatre/Event center is scheduled to be completed in the last quarter of 2018 and the Ecotourism center is still in the design phase. The addition of these facilities is intended to enhance the recreational opportunities within the region.

Each year, thousands of people from states north of Texas spend their winters in Cameron County's warmer climate. They have a direct impact to the local economies both in dollars spent and hours of service to various charities and service groups. Many of the winter Texans who visited here have now become permanent, year-round residents. During Spring Break, it is estimated that over 80,000 college students come to South Padre Island and infuse more than a million dollars into the County's economy.

Space Exploration Technologies (Space X), a private space exploration company, broke ground on the construction site of a rocket launch pad and command center to be located east of Brownsville near Boca Chica Beach on the eastern end of Texas Highway 4. Space X is building the world's first commercial, vertical and orbital rocket launch facility in Cameron County and is committed to have 12 commercial launches per year. SpaceX currently has \$3 billion in launch contracts. SpaceX is anticipating its first launch from the Brownsville site in June of 2019. The site selection of Cameron County will impact Cameron County economically by bringing in approximately 600 direct jobs, 400 indirect and induced jobs and an annual economic impact of \$70 million plus. Every launch is expected to draw 30,000 visitors to this region.

## 2018 Property Valuations

	A	B	C	D	E	F	
			=B - A	=C / A			
	FY 2017-2018	FY 2018-2019	Increase	Percent	Tax Year 2018	Tax Year 2017	
	Tax Year 2017	Tax Year 2018	(Decrease)	Change	100% Tax	100% Tax	
					Levy @ .416893	Levy @ .410803	
						100% Collection	
						Levy Increase	
						@ .416893	
Homestead Improvement	6,151,648,683	6,509,071,799	357,423,116	5.81%	27,135,865	25,271,157	1,864,707
Non-Homestead Improvement	5,242,142,250	5,427,650,251	185,508,001	3.54%	22,627,494	21,534,878	1,092,616
Total Improvement	11,393,790,933	11,936,722,050	542,931,117	4.77%	49,763,359	46,806,035	2,957,324
Homestead Land	2,066,151,296	2,124,866,678	58,715,382	2.84%	8,858,420	8,487,812	370,609
Non-Homestead Land	3,770,558,153	3,866,638,299	96,080,146	2.55%	16,119,744	15,489,566	630,178
Timber Market	49,618	49,618	-	0.00%	207	204	3
Ag Market	956,506,201	975,692,413	19,186,212	2.01%	4,067,593	3,929,356	138,237
Total Land	6,793,265,268	6,967,247,008	173,981,740	2.56%	29,045,965	27,906,938	1,139,028
Total Personal Property	2,844,176,796	3,023,392,849	179,216,053	6.30%	12,604,313	11,683,964	920,350
Total Mineral Property	960,480	438,460	(522,020)	-54.35%	1,828	3,946	(2,118)
TOTAL MARKET VALUE +	21,032,193,477	21,927,800,367	895,606,890	4.26%	91,415,465	86,400,882	5,014,583
Homestead Cap -	73,816,414	141,108,666	67,292,252	91.16%	588,272	303,240	285,032
Ag Market	955,162,940	972,527,362	17,364,422		4,054,398	3,923,838	130,560
Timber Use	2,435	2,525	90		11	10	1
Ag Use	99,177,309	101,533,300	2,355,991		423,285	407,423	15,862
Deferment	855,983,196	870,991,537	15,008,341	1.75%	3,631,113	3,516,415	114,699
TOTAL EXEMPTIONS -	1,755,007,941	2,210,699,979	455,692,038	25.97%	9,216,253	7,209,625	2,006,628
NET TAXABLE	18,347,385,926	18,705,000,185	357,614,259	1.95%	77,979,826	75,371,612	2,608,224
(less) Freeze Taxable	1,655,400,088	1,762,884,346	107,484,258	6.49%	7,349,341	6,800,433	548,908
(less) Transfer Adjustment	662,361	888,621	226,260		3,705	2,721	984
Freeze Actual Tax	-	-	-		-	-	-
Over 65 Deferrals	-	-	-	0.00%	-	-	-
Final Taxable Value	16,691,323,477	16,941,227,218	249,903,741	1.50%	70,626,780	68,568,458	2,058,332
			Less: Tax from new construction				(1,092,206)
			Net Tax from re-Appraisal Values				\$ 966,126
New Construction	\$ 270,244,561	\$ 261,987,125	\$ (8,257,436)	-3.06%	\$ 1,092,206		

Other  
Total

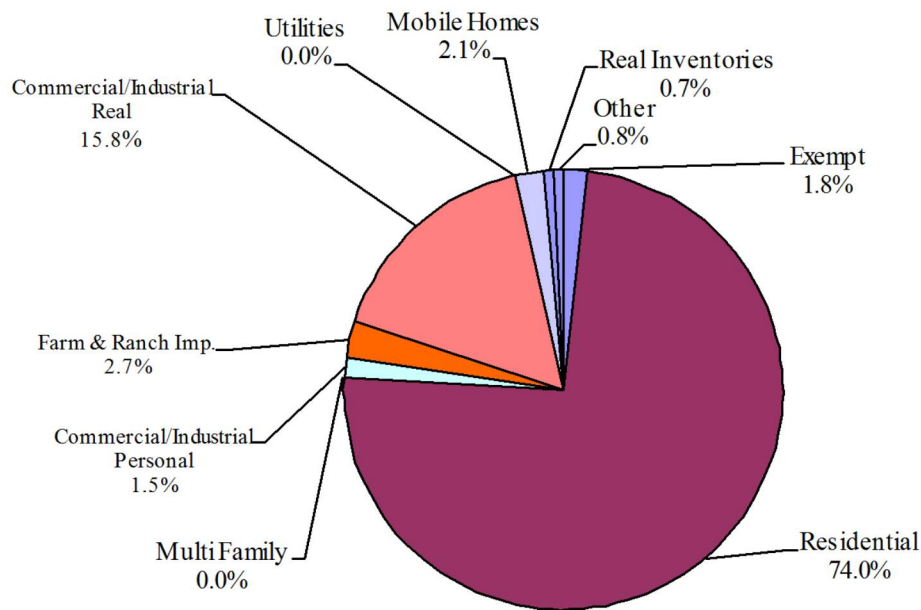
1,836,031  
273,333,063

7,599  
1,131,306

## *Property Appraisal Comparison*

### New Construction Tax Year 2018

	New Construction Market Value	Tax Levy at Current Rate
Residential	178,730,141	745,113
Multi Family	31,887,443	132,937
Farm & Ranch Improvements	6,411,674	26,730
Commercial/Industrial Personal	3,716,231	15,493
Commercial/Industrial Real	39,642,976	165,269
Utilities	-	-
Mobile Homes	5,165,904	21,536
Real Inventories	1,573,679	6,561
Exempt	4,368,984	18,214
Other	1,836,031	7,654
Total	<u>273,333,063</u>	<u>1,139,506</u>

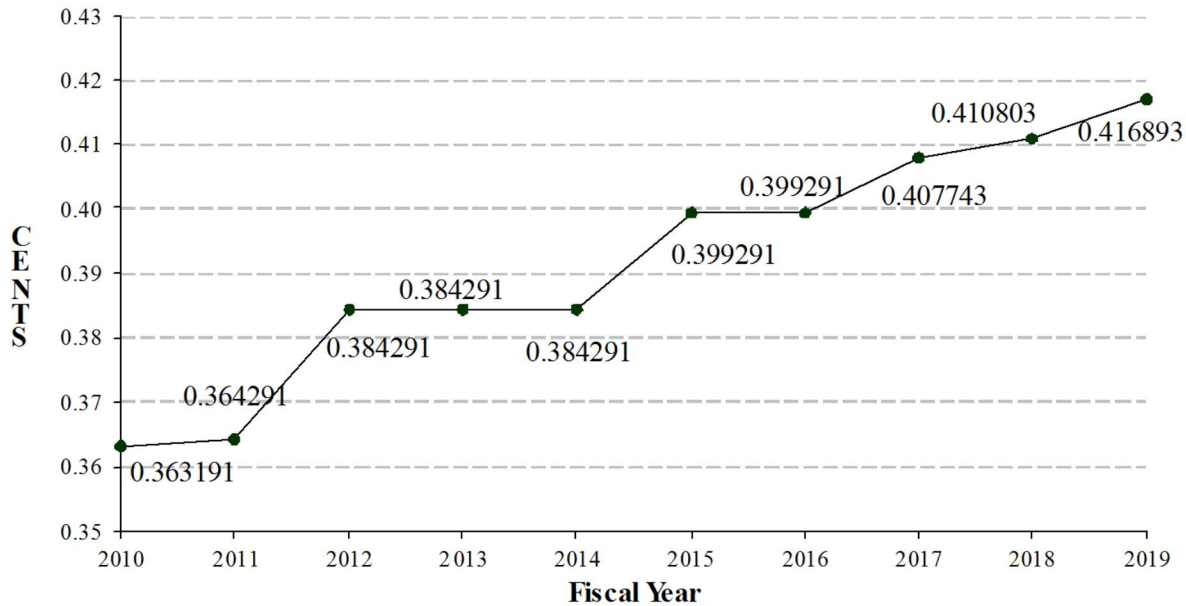


Cameron County's taxable values grew by 2.26% since January 2017. New construction in the county provided \$273,333,063 in new property values. New construction taxable values decreased by 3.06% less than last year's amount. Residential construction represents 74% of the new properties. Commercial construction is also providing booming growth representing 15.8% of all new construction. Based upon the approved tax rate of \$0.416893 per \$100, at a 100% collection rate, total new construction should generate over \$1,139,506 in tax revenue.

## 2018-2019 Tax Rate and Tax Levy

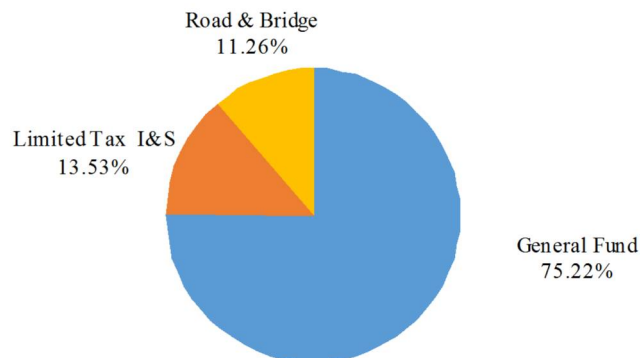
The Commissioners Court approved the tax rate of \$0.416893 per \$100 assessed property valuation. The tax rate is an increase of \$0.00609 over FY 2017-2018. At this rate, current property tax revenues are budgeted to increase by 3.6% generating \$2,642,797 in additional tax revenues at a 100% collection rate.

The tax rate for each of the past ten years are as follows.



## TAX RATE DISTRIBUTION

The General Fund portion of the tax revenues decreased from 76.42% to 75.22% of the total levy for FY 2018-2019, compared to FY 2017-2018. Road and Bridge tax revenues increased from 10.72% to 11.26% for the corresponding years. Debt issue tax revenues increased from 10.9% to 13.53%.

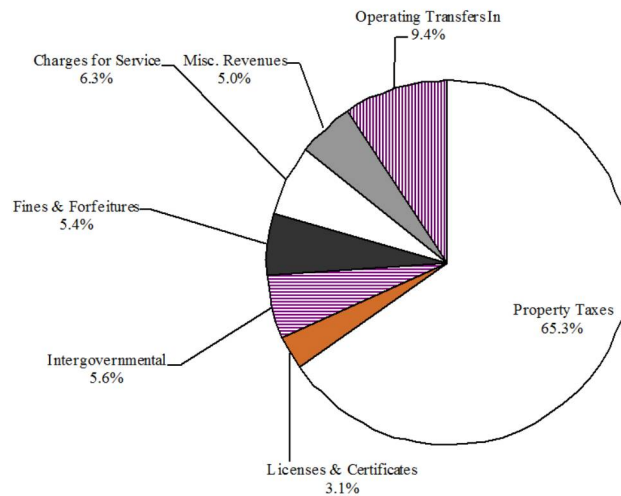




## ***Your Tax Dollars at Work***

County's total Operating Budget for Fiscal Year 2018-2019, including the General Fund, Road & Bridge/Public Works, Debt Service and Enterprise Funds, is \$165,436,305, an increase of \$6,250,158 above the prior year's resources reflecting a 1.85% increase in government in just one year. The following chart illustrates that the County relies on property tax revenue for over half of its needed resources:

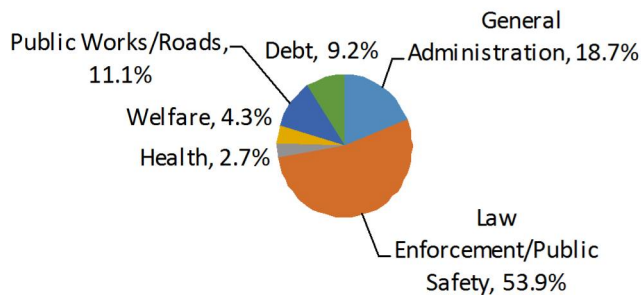
### **Funding Sources for County Operations**



A property owner with a \$94,607 home will pay \$394.41 in County property taxes for Fiscal Year 2019, a \$5.76 increase over last year if the value of the property remained the same. These property taxes will pay the following General Government Operations, Road & Bridge/Public Works, and Debt Service requirements:

### **Appropriations for County Operations**

#### **How the \$394.41 is Spent?**



General Administration	73.98
General Gov't.	
Law Enforcement	212.47
Health	10.82
Welfare	<u>17.00</u>
Health & Welfare	27.82
Public Works / Roads	43.79
Debt	<u>36.35</u>
<b>TOTAL</b>	<b>\$394.41</b>

---

## *Fiscal Policy*

---

The County Judge and Commissioners have put forth great effort to achieve an excellent bond rating. Sound fiscal management and conservative budgets produced a solid financial position. The County Auditor proposes to formalize the General Fund's Reserve for Operations' Balance amount.

*The General Fund and the Special Road and Bridge Fund shall maintain a fund balance reserve for operations equivalent to two (2) months' expenditures, based upon the most recent, audited statements. If emergencies arise making it is necessary to preserve the health, safety, and general well-being of the citizens of Cameron County, the county may make appropriations from the Fund Balance Reserved for Operations; however, the county must replenish the reserve as a budgeted appropriation in the following, approved county budget. All other county funds shall maintain an operating reserve fund balance that complies with the county's bond covenants.*

### **Fund Balance**

The General Fund fund balance at September 30, 2017, was \$23,983,003 compared to \$26,520,071 at September 30, 2016. The unassigned portion of the fund balance was \$22,357,478. The County defends against various on-going lawsuits for which the actual cost of the litigation cannot be accurately assessed. To recognize that a potential likely liability exists for an amount yet to be defined, the County is committing \$500,000 out of its Unreserved Fund Balance. The County is also committing \$500,000 for Indigent defense and any potential increase in General Fund fund balance to fund Capital projects.

While a portion of the fund balance is obligated, the County could access the full amount of the fund balance if an emergency should arise. The total General Fund balance represents 27% of the Fiscal Year 2017 total General Fund expenditures of \$89,555,896 (not including transfers out). If all resources were not available to the County's General Fund at the beginning of the fiscal year, the County's General Fund could operate for 98 days based on 2017 expenditures. It is likely, this would never happen. The more realistic use of the General Fund fund balance would be to provide for interim funding of County operations in the event of a hurricane or natural disaster. Available Federal emergency funds would likely take as long as several months to reach the County after such an event.

Revenues generated during FY 2018 but received up to 60 days after year-end will be attributed to FY 2018. The effect on the General Fund fund balance may not be as much as reported in this preliminary estimate.

Fund Balance in the Special Road and Bridge Fund at September 30, 2017, was \$7,722,814 compared to \$7,873,528 at September 30, 2016. The 2017 fund balance represents 60.4% of the \$12,781,564 annual Road and Bridge expenditures for FY 2017. Again, if all resources were not available, the Road and Bridge fund could operate for 221 days based on 2017 expenditures. Fund balance for the Road & Bridge Fund for Fiscal Year-end 2018 is estimated at \$7,725,443, an amount greater than 241 days of operation.



## *Fiscal Policy*

### *Enterprise Operations:*

**International Toll Bridge System:** The County operates three international toll bridges. Two bridges are located in Brownsville, Texas and one is located 10 miles south of the cities of Harlingen and San Benito, Texas.

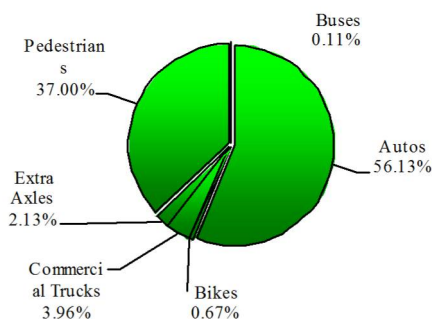
All bridges within the Cameron County International Toll Bridge System are operated under a joint agreement with the Government of Mexico. County ownership of the bridges extends to a point over the river representing the international boundary between the United States and Mexico. The respective owner governments repair and maintain specific portions of the structures. Tolls for Southbound traffic are set independently by action of the Cameron County Commissioners' Court. The following are the tolls in effect at September 30, 2018 and the changes to the toll rates to be in effect October 1, 2018:

Type of Customer/Vehicle	Sept. 30, 2018 Rate	Oct. 01, 2018 Rate
Pedestrians	\$1.00	\$1.00
Motorcycles	3.50	3.75
Passenger Autos	3.50	3.75
Commercial Trucks:		
Two Axle	9.50	11.00
Three Axle	13.50	15.00
Four Axle	15.75	17.25
Five Axle	20.50	22.00
Six Axle	\$23.50	\$25.00

### **CROSSINGS**

During the year ended September 30, 2017, over 5.9 million southbound cars, trucks, bicycles, motorcycles, and pedestrians crossed south into Mexico via the Cameron County International Toll Bridges

#### SOUTHBOUND CROSSINGS



	FY 2016-2017	FY 2015-2016	Increase/ (Decrease)	% Change
Autos	3,319,702	3,104,092	215,610	6.5%
Bikes	39,651	68,929	(29,278)	-42.5%
Commercial	233,993	224,857	9,136	4.1%
Extra Axles	126,152	126,432	(280)	-0.2%
Pedestrians	2,188,050	2,030,564	157,486	7.8%
Buses	6,797	7,636	(839)	-11.0%
	5,914,345	5,562,510	351,835	6.3%

Southbound auto crossings, System-wide, increased by 351,835 reflecting a 6.3% increase. It is believed that the decreased security alerts and violence in Mexico is enticing individuals to cross for shopping or dining out. Commercial truck crossings increased by 9,136, a 4.1% increase compared to the prior year's level.

---

## *Fiscal Policy*

---

### *Enterprise Operations: continued*

#### **International Toll Bridge System: continued**

Pedestrian crossings increased by over 157,486 for the current year compared to the prior year. 99% of the pedestrian traffic for the System crosses at Gateway International Bridge. It is believed that the decreased security alerts and decreasing violence caused people to cross more often.

Total operating revenue for the International Toll Bridge System was \$19,664,407, up from the prior year's \$18,428,393, a increase of \$1,236,014, or a 6.7% increase. At September 30, 2017, the Cameron County International Toll Bridge System had \$7,395,585 in working capital, an amount sufficient to provide for 310 days of operations based on fiscal year 2017 activity.

**Park System:** The County Park System operations generated \$9,393,708 in fees, rentals and other income for the year, which was approximately 6.3% above last year's totals. The net income from all Park System operations was \$1,803,594. At September 30, 2017, the Park System had \$4,501,913 in working capital, an amount sufficient to satisfy the following year's debt service and provide for 182 days of operations based on activity during fiscal year 2017.

**County Airport:** The Airport operations provided \$31,156 from rental revenue and commissions on aviation fuel sales. The Airport recently underwent renovations and expansion of facilities largely due to grant funding, which includes a new fuel farm and additional hangars.

### *Debt Administration*

At September 30, 2017, the County has unlimited tax and limited tax general obligation bonds outstanding in the amount of \$114,091,745. According to Texas statutes, the County has two debt limits. Bonds issued under Article 3, Section 52e of the Texas Constitution total \$106,650,000 and bonds issued under Article 722 of Vernon's Civil Statutes total \$120,000. The debt limits for the two authorizations are \$3,750,865,122 (25% of real property assessed valuation) and \$869,402,620 (5% of assessed valuation of all taxable property); therefore, the County has a legal debt margin on general obligation debt of \$4,858,609,804 and \$869,282,620.

The County's bond rating is "A+" from Standard & Poor's "AA" from Fitch for general obligation debt.

### *Cash Management*

Cash temporarily idle during the year was invested in certificates of deposit, money market funds, and state agency sponsored investment pools. The average yield on investments was 1.23%. Cameron County's investment policy is to minimize credit and market risks, while maintaining a competitive yield on its portfolio. Accordingly, the deposits were either insured by Federal Depository Insurance or collateralized. All collateral on deposits was held by the County, its agent, or a financial institution's trust department in the County's name. All investments held by the County during the year ended September 30, 2017, were classified in the category of "lowest credit risk" or Uncategorized if invested in an investment pool as defined by the Governmental Accounting Standards Board.

---

## ***Fiscal Policy***

---

### ***Employee and Dependents' Health Benefits***

On May 1, 1989, Cameron County established a Limited Risk Management Program for health and life benefits provided to County employees. Premiums are paid into an internal service fund (Health and Life Benefits Fund) by all other funds and are available to pay claims, administrative costs, and claims' reserves. Administrative costs include the cost of individual stop loss insurance (\$100,000 per insured) and aggregate stop loss insurance (determined by the monthly number of insured lives, at a specified dollar value times twelve). Premiums are actuarially calculated based on prior claims' history for the County and include an amount needed to accumulate claims' reserves for catastrophic claims. This year the Commissioners' Court approved a \$6,600 per employee premium for health insurance.

During Fiscal Year 2017, a total of \$12,344,751 was paid in benefits and \$1,834,362 was paid in administrative costs. Incurred, but not reported, claims in the amount of \$391,131 have been accrued as a liability and were actuarially determined. The Health and Life Benefits Fund reported net operating loss of \$692,514 as compared to a net loss of \$1,878,267 in fiscal year 2016. Preliminary Employee Benefits Fund fund balance for Fiscal Year-end September 30, 2018, is projected to be approximately \$0.

### ***Budgeting Controls***

In addition, the County maintains budgetary controls. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual, appropriated budget approved by the County's Commissioners' Court. Activities of the General Fund, Special Revenue Funds, and Debt Service Funds are included in the annual, appropriated budget. Project-length budgets are adopted for the Capital Project Funds. The level of budgetary control (the level at which expenditures cannot legally exceed the appropriated amount) is at the departmental level within an individual fund. The County also maintains an encumbrance accounting system as one technique of accomplishing budgetary control. Encumbered amounts lapse at year-end; however, encumbrances are generally re-appropriated as part of the following year's budget.

The Commissioners' Court, under Chapter 111 of the Local Government Code, appointed a County Budget Officer. The preparation of the County's budgeted expenditures and the maintenance of these appropriations throughout the year are the responsibility of the Budget Officer. Estimated revenues for the forthcoming year, and the estimated fund balance to be available for appropriations at current year-end were estimated for the County's budget by the County Auditor.

## **SUMMARY**

Whenever a fund is not in compliance with this policy, the Auditor informs Commissioners Court as soon as possible, and plans are made to replenish the fund through budgetary and fiscal means. While this policy is a critical tool enabling the County to maintain sound financial rating, the reserves built and maintained by this policy are available to the County to address unforeseen revenue shortfalls or significant on-time expenditures that were not planned for during the budget process.

---

## *Investment Policy*

---

### **1.0 INVESTMENT STRATEGY**

All funds of Cameron County that are invested, are invested by matching the maturity of investments with liabilities. Investments are made with the intention of holding to maturity, but with the ability to liquidate should funds be needed at any time. This strategy is achieved by utilizing our Depository Banks Money Market Accounts, Certificates of Deposit and short term Treasury Bills, all with a stated final maturity of one year or less. The County operates various activities that differ in funding needs and requirements. Operating Funds, Capital Project Funds, Reserve Funds, Agency & Fiduciary Funds and Trust Funds are the category of funds maintained by Cameron County.

#### 1.01 Investment Pools

Investment Pools will be limited to 60.0% of the total outstanding investment portfolio with the stipulation that no more than 35.0% can be held in any one registered pool.

#### 1.02 Operating Funds

Operating funds provide for the daily activities of department. These resources should be kept relatively liquid. Two weeks average requirements should be kept in investments that offer daily liquidity. Funds are released weekly by approval of the Commissioners' Court. Other resources should be invested in a ladder set of investments in 30, 60, 90 day investments and/or more if warranted.

#### 1.03 Capital Project Funds

Investment of capital project funds should be matched with the anticipated project draws. Upon receiving funding for a construction project, the engineer, architect and auditor should schedule the required resources and the treasurer should match investment maturities to coincide with construction draws.

#### 1.04 Reserve Funds

Reserve funds are in place to provide for a shortfall, or to provide for repairs in cases of natural disaster. Reserve funds that are in place to pay the debt service of an issue if other funds are not available should be invested in instruments that mature immediately prior to the debt issue it secures. Six month maturities are typical for these funds. If more than six months in reserves exist, then investments may extend to 30 days, still with maturities immediately before due date for payments.

Emergency reserve funds should be kept more liquid than bond debt reserves. Park System reserves during Hurricane Season, during the months of May through October, should be invested no more than 30 days. Other reserve funds should be invested in a ladder scheme in various investments that have a step system of maturities. A portion of funds should be kept in daily liquid funds for immediate access.

Operating Reserve funds should equal a level of two-month operating requirements. These funds, too, should be kept in a ladder set of investments, with one month's reserves kept in daily liquid funds such as money market investments or investment pools.

### **2.0 INVESTMENT SCOPE**

#### 2.01 Legal Authority to Invest

TEXAS GOVERNMENT CODE ANN., sec. 2256.003 et seq. (Vernon 1995) authorizes the Commissioners Court to invest county funds.

#### 2.02 County Investment Portfolio Structure

This investment policy applies to all financial assets of all funds of Cameron County, Texas, at the present time and any funds to be created in the future and any other funds held in custody by the County Treasurer, **unless it is in contravention of any depository contract between Cameron County and any depository bank, and**

---

## *Investment Policy*

---

or expressly prohibited by law.

### 2.03 Applicability of Policy

This policy governs the investment of all financial assets of all funds of Cameron County, and is managed in compliance with this policy and all applicable state and federal laws.

## **3.0 INVESTMENT OBJECTIVES AND PRIORITIES**

### 3.01 General Statement

This policy serves to satisfy the statutory requirements of the TEXAS GOVERNMENT CODE, ANN., Title 10, Section 2256. Public Funds Investment Act, to define and adopt a formal investment policy.

### 3.02 Safety of Principal

The primary objective of Cameron County is to ensure the safety of principal in all funds and to avoid speculative investing.

### 3.03 Maintenance of Adequate Liquidity

The secondary objective of Cameron County is to strive to maintain adequate liquidity, through scheduled maturity of investments, to cover the cash needs of the county consistent with the objectives of this policy.

### 3.04 Desired Diversification

It will be the policy of Cameron County to diversify its portfolio to eliminate the risk of loss resulting from over concentration of liquid assets with a specific maturity, a specific issuer or a specific class of investments. Investments of the County shall always be selected that provide for stability of income and reasonable liquidity.

### 3.05 Rate of Return on Investments

It will be the objective of Cameron County to earn the maximum rate of return allowed on its investments within the policies imposed by its safety and liquidity objectives and state and federal law governing investment of public funds.

### 3.06 Maturity

Portfolio maturities will be structured to achieve the highest return of interest consistent with liquidity requirements of the County's cash needs. No investment shall have a legal stated maturity of more than twelve (12) months.

### 3.07 Quality and Capability of Investment Manager

It is the County's policy to provide periodic training in investments for the County Treasurer through courses and seminars offered by professional organizations and associations in order to insure the quality and capability of the County Treasurer in making investment decisions, in compliance with Sec. 2256.008 of the Public Funds Investment Act.

---

## *Investment Policy*

---

### **4.0 INVESTMENT RESPONSIBILITY AND CONTROL**

#### **4.01 Delegation of Investment Authority**

In accordance with Sec. 2256.005 of the Public Funds Investment Act, the County Treasurer, under the direction of the Cameron County Commissioner's Court, may invest County funds that are not immediately required to pay obligations of the County. The County Treasurer shall maintain procedures for the operation of the investment program, consistent with this investment policy.

#### **4.02 Investment Advisory Committee**

The Investment Advisory Committee reviews investment policies and procedures, investment strategies, and investment performance. Members of the Committee include: an Investment Banker, a Banker, a Private Citizen, all appointed by the Commissioners' Court, the County Judge or his designee, the County Treasurer, the County Auditor, and an attorney from the Legal Division of the Commissioner's Court office. Members should have demonstrated knowledge and expertise in the area of finance, investments, or cash management. The Chairman of the committee will be the County Investment Officer. Meeting will be called as needed. Members of the Committee will not be allowed to conduct any business, relating to the nature of the Committees purpose, with the County, for a period of one (1) year from the date of their expired term. The Court appointments will expire at the annual review of the Investment Policy and may be reappointed at the pleasure of the Commissioners' Court.

#### **4.03 Prudence and Ethical Standards**

Cameron County implements the "prudent person rule" when managing the portfolios within the applicable legal and policy constraints. The prudent person rule is restated as follows:

"Investments must be made with the judgment and care, under prevailing circumstances, which persons of prudence, discretion and intelligence would exercise in the management of their own affairs for investment, not for speculation, considering the probable safety of their capital as well as the probable income to be derived."

#### **4.04 Liability of Investment Officer**

In accordance with Sec. 113.005, Texas Local Government Code. The County Treasurer is not responsible for any loss of the county funds through the failure or negligence of a depository. This section does not release the Treasurer from responsibility for a loss resulting from the official misconduct or negligence of the Treasurer, including a misappropriation of the funds, or from responsibility for funds until a depository is selected and the funds are deposited.

#### **4.05 Accounting and Audit Control**

The Cameron County Treasurer will establish liaison with the Cameron County Auditor in order to assist the County Auditor with their accounting and auditing controls.

#### **4.06 The Cameron County Treasurer is subject to audit by the Cameron County Auditor. In addition, it is the policy of the Cameron County Commissioner's Court, at a minimum, to have an annual audit of all County funds by an independent auditing firm. The Cameron County Treasurer and the county's investment procedures shall be subject to the annual and any special audits as required.**

---

## *Investment Policy*

---

### **5.0 INVESTMENT REPORTING**

In accordance with Texas Government Code, Title 10, Sec. 2256.023, the Cameron County Treasurer will report quarterly the portfolio statistics, listing the type and description of investment in detail, the broker/dealer used for purchase, the yield to maturity, the stated maturity date, and the previous and current market value.

### **6.0 INVESTMENT INSTITUTIONS**

#### **6.01 Depository Bank**

Fully collateralized Time Deposits, Certificates of Deposit, Money Market accounts and Interest-Bearing Checking accounts shall be placed at the County Depository Bank under a depository contract executed by Cameron County Commissioner's Court and in compliance with V.C.T.A., Texas Local Government Code, Chapter 116

#### **.6.02 Broker/Dealers**

The Cameron County Treasurer shall invest county fund consistent with federal and state law and the current Bank Depository Contract. Purchases shall be made with U. S. Government Securities Dealers appearing on the Primary Government Securities Dealers list and the Capital Market Division of the Depository Bank. Dealers must comply with Section 6.03 of this Investment Policy to be selected.

#### **6.03 Approval of Broker/Dealer**

The Cameron County Treasurer reviews the applications of the broker/dealer/financial institutions for compliance with this policy and recommends institution for approval. To be recommended for approval, a broker/dealer/financial institution must demonstrate possession of the following criteria:

- 6.031 Institutional investment experience,
- 6.032 Good references from public fund investment officers,
- 6.033 Adequate capitalization per the Capital Adequacy Guidelines for Government Securities Dealers,
- 6.034 An understanding of this Investment Policy,
- 6.035 Regulation by the Securities and Exchange Commission (SEC),
- 6.036 Membership in good standing in the National Association of Securities Dealers, Inc.,
- 6.037 And Valid Licensure from the State of Texas.

### **7.0 INVESTMENT INSTRUMENTS**

The Cameron County Treasurer shall use any or all of the following authorized investment instruments consistent with governing law and this policy:

#### **7.01 Bank Investments**

- 7.011 Fully collateralized Time Deposits,
- 7.012 Fully collateralized Certificates of Deposit,
- 7.013 Fully collateralized Money Market Accounts,
- 7.014 Fully collateralized Interest-Bearing Checking Accounts.

#### **7.02 Direct Investments**

- 7.021 United States Treasury Securities,
- 7.022 Excluded in the direct investments are derivative securities including but not limited to Collateralized Mortgage Obligations.

---

## *Investment Policy*

---

### **8.0 INVESTMENT PROCEDURES**

#### **8.01 Confirmation of Trade**

A confirmation of trade will be provided by the broker/dealer to the Cameron County Treasurer for every purchase of an investment security. This trade ticket and confirmation will become a part of the file that is maintained on every investment security.

#### **8.02 Delivery versus Payment**

It will be the policy of the County that all Treasury, and Government agencies securities shall be purchased using the “delivery vs. payment” (DVP) method. By so doing, County funds are not released until the County has received the securities purchased.

#### **8.03 Safekeeping Institution**

All purchased securities shall be held in safekeeping by the County, or a County account in a third party financial institution, or with a Federal Reserve Bank.

All pledged securities by the Depository Bank shall be held in safekeeping by the County, or a County account in a third party financial institution, or with a Federal Reserve Bank.

### **9.0 COLLATERAL AND SAFEKEEPING**

#### **9.01 Collateral or Insurance**

The Cameron County Treasurer shall insure that all county funds are fully collateralized or insured consistent with federal and state law and the current Depository Contract in one or more of the following manners:

9.011 FDIC insurance coverage,

9.012 United States Government Bonds, Notes, and Bills,

9.013 Securities of federally sponsored U. S. Agencies and instrumentality's of the United States Government and/or obligations, including letters of credit, of the United States or its agencies and instrumentalities.

9.014 No Collateralized Mortgage Obligations are acceptable.

#### **9.02 Safekeeping**

Securities pledged as collateral shall be deposited in trust with the Federal Reserve Bank or another disinterested third party bank under an appropriate legal contract. The amount of such securities pledge shall be determined by their market value.

#### **9.03 Collateral Reporting**

The Cameron County Treasurer shall report to the County Commissioner's Court his or her valuation of all collateral compared to all county deposits on a quarterly basis. Collateral deficiencies should be identified and immediately corrected through additional collateral deposited or reductions in the volume of deposited funds.



---

## *Investment Policy*

---

### **10.0 INVESTMENT POLICY REVIEW AND AMENDMENT**

#### 10.01 Review Procedures

The Cameron County Commissioner's Court shall review its investment policy and investment strategies not less than annually.

#### 10.02 Changes to the Investment Policy

The County Treasurer and the Investment Advisory Committee must review the Cameron County Investment Policy not less than annually and may recommend changes, as needed, to the Commissioner's Court.

### **11.0 EXHIBITS AND APPENDICES**

- 11.01 Exhibit No. 1: Broker/Dealer Certification
- 11.02 Appendix A: Govt. Code Title 10. Chapter 2256,  
The Public Funds Investment Act
- 11.03 Appendix B: Govt. Code Title 10. Chapter 2257,  
The Public Funds Collateral Act

---

## *Approved Budget*

---

The Commissioners Court's priorities for the 2018-2019 Fiscal Year were to try and implement the first phase of the commissioned compensation and classification study, provide some additional staffing with minimal impact to the tax rate

### ***REVENUES***

Current Tax revenues were budgeted at a 96.5% collection rate equal to last years rate. With a 2.66% taxable valuation growth and an increase in the tax rate the General Fund current tax revenue is projected to increase by \$1,091,917 dollars due to an increase in valuations and new construction.

Intergovernmental revenues are projected to decrease by \$64,902. The main areas that account for the decreases is reimbursements by other governmental agencies. The major decrease is reimbursements for indigent defense.

Charges for services have been budgeted to increase by \$94,948 in revenues over last years budget. The largest increase is due the increase revenues generated for the housing of federal inmates.

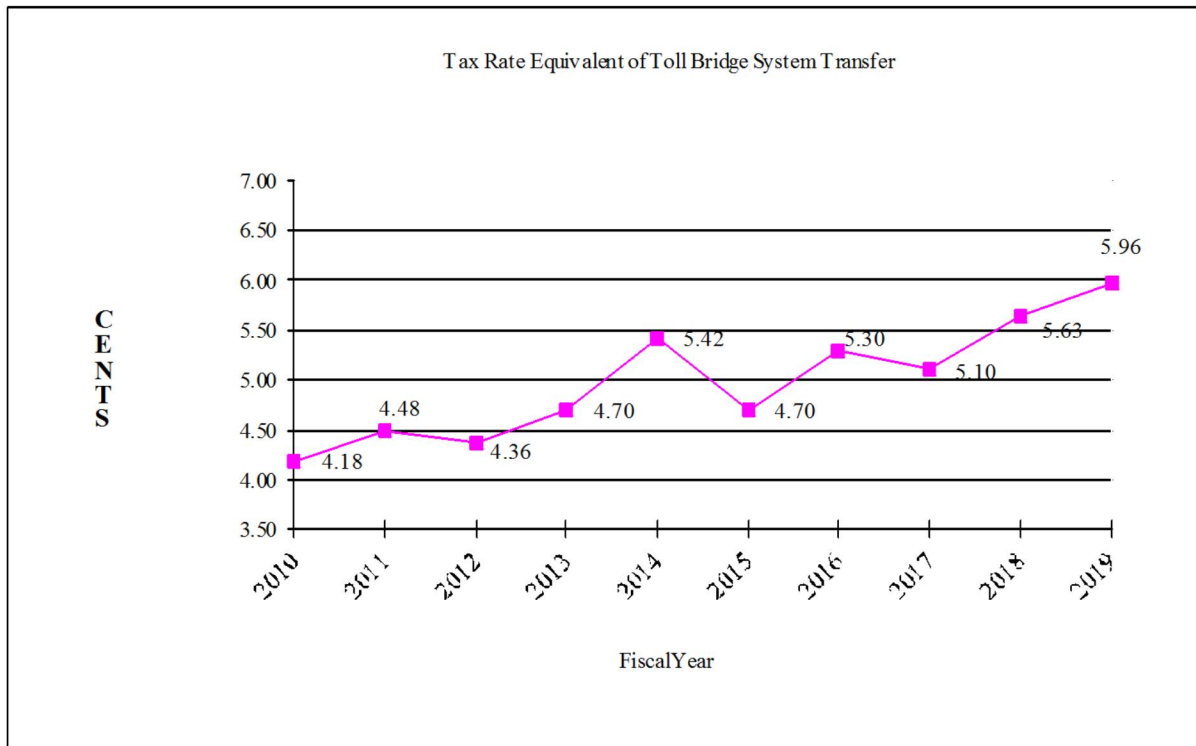
Fines and Forfeiture revenues are projected to decrease by approximately \$476,375 over last fiscal year due to a decrease in the collections in all the Courts.

Miscellaneous Revenue includes interest earnings, sales of surplus properties, commissions from rents or sales, and commissions on the collections of other governmental entities property taxes. The budgeted revenues are budgeted to increase compared to last fiscal year. The total is made up of various line item increases and increases. The largest group of increases is interest earnings. The budget was increased by \$253,991.

Toll Bridge revenues and its transfer to the General Fund constitute a significant portion of the resources available to support the County's operations. The charts below illustrate the importance of the transfer of funds from the Cameron County Toll Bridge System to the County's General Fund. The transfer for Fiscal Year 2017-2018 is scheduled to be \$10,966,662, roughly equivalent in tax rate to \$0.0595 per \$100 valuation. If the County did not have this source of funding for the General Fund, the tax rate necessary to support county operations could be as high as \$0.476491 per \$100 property valuation.

## *Approved Budget*

Fiscal Year	Toll Bridge Transfer	Taxable Appraised Valuation	Tax Rate Equivalent
2010	5,699,200	14,414,175,498	4.18
2011	6,070,577	14,538,184,554	4.48
2012	6,097,063	14,554,142,784	4.36
2013	6,915,368	14,933,614,061	4.70
2014	7,591,527	15,410,000,309	5.42
2015	6,825,444	15,487,806,113	4.70
2016	7,355,761	15,805,391,942	5.30
2017	7,702,300	16,144,489,610	5.10
2018	8,886,916	16,656,883,416	5.63
2019	10,096,657	16,941,227,218	5.96



The revenue from the system is expected to increase as a result of the a increase in traffic and toll rates. Toll revenue for the Toll Bridge System is projected to reach \$21,777,162 an increase of nearly 8.98% above the Year 2018 budget.

## *Approved Budget*

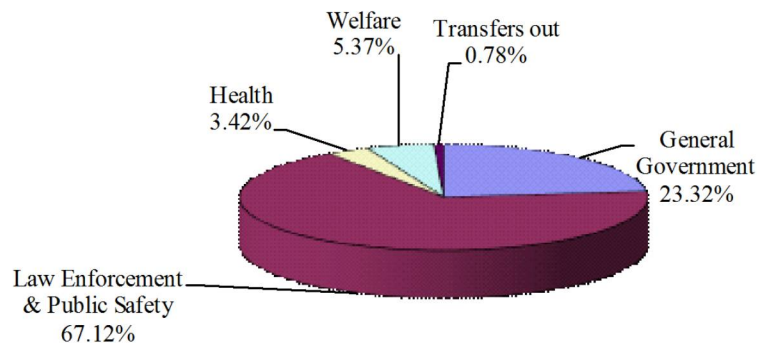
### *EXPENDITURES*

Total General Fund appropriations are \$88,559,040 increasing by \$2,432,008 or 2.75% over the 2017-2018 Approved Budget. General Government reflects the largest increase, growing by 7.6% over the prior years approved budget. The increase in appropriations is accounted for in new positions, salary increases and grant matches.

	FY 2018-2019 Approved Budget	FY 2017-2018 Approved Budget	Increase (Decrease)	Percent Change
General Government	\$ 21,223,030	\$ 19,723,432	\$ 1,499,598	7.60%
Law Enforcement & Public Safety	61,069,641	60,651,465	418,176	0.69%
Health	3,109,091	3,004,502	104,589	3.48%
Welfare	4,883,392	4,816,957	66,435	1.38%
Transfers out	705,894	362,684	343,210	94.63%
Total	<u>\$ 90,991,048</u>	<u>\$ 88,559,040</u>	<u>\$ 2,432,008</u>	<u>2.75%</u>

Law Enforcement and Public Safety represent the largest segment of General Fund Appropriations at 67.12%. Funded within Law Enforcement and Public Safety are the County Courts at Law, Justice of the Peace Courts, District Courts, County Clerk, District Clerk, District Attorney, Jail, Sheriffs Office, Constables, Juvenile Department, Juvenile Boot-camp, Auto Theft Prevention Program and the Bail Bond Administration.

### FY 2018-2019 General Fund Appropriations



Expenditures were limited to new program requirements and increases due to both inflation and the provision of services to a growing base of taxpayers. Very limited discretionary spending growth is evident in the approved budget.

CAMERON COUNTY, TEXAS

# PERSONNEL

APPROVED 2018-2019 BUDGET



## ***General Fund-General Administration Personnel***

**County Judges Office***(956) 544-0830*

County Judge	\$65,343
& \$5,400 Juvenile Board	
Executive Secretary	45,614
Receptionist	32,885
Community Outreach Coordinator	43,493

**Human Resources/Safety/Risk Management***(956) 544-0827*

Assistant Director-Admin. Svcs.	
	58,532
(split 56/46 with R&B fund)	
Benefits Specialist	27,071
Civil Service Coordinator	37,022
Civil Service Clerk	23,168

**County Clerk's Office***(956) 544-0815*

County Clerk	\$82,620
Chief Deputy-Administrative	47,128
<i>\$57,128 total-\$10,000 records mgmt.</i>	
Deputy Clerk	23,793
Vault Supervisor	35,757
<i>\$37,550-\$1,793 records mgmt.</i>	
Deputy Clerk	29,702
Supervisor SB	31,824
Vital Stats Supervisor	35,757
<i>\$37,550 \$1,793 records mgmt.</i>	
Office Manager	32,248
Deputy Clerk	30,198
(3) Deputy Clerk	27,581
Deputy Clerk	26,520
Deputy Clerk	26,520
<i>\$28,000 - \$1,480 records mgmt.</i>	
Indexing Supervisor	35,219
<i>\$40,819-\$5,600 records mgmt.</i>	

**County Clerk's Records Management**

Chief Deputy-supplement	\$ 10,000
Commissioners Ct. Secretary-supplement	6,600
Collections Records Manager	2,328
Records Manager	3,520
(6) Deputy Clerk	26,520
Deputy Clerk	28,111
Deputy Clerk	5,000
Vault Supervisor	1,793
Vital Stats	1,793
Office Manger	4,565
Deputy Clerk	1,602
Official Records Supervisor	2,100
Deputy Clerk	1,790
<b><u>Archive Records Mgmt</u></b>	
Finance Manager	2,905
(2) Deputy Clerk	26,520
Deputy Clerk	28,111

Collections Supervisor	1,073
Office Manager	2,575

**Emergency Preparedness***(956) 544-0830*

Emergency Mgt. Coord.	\$66,540
<i>(Total \$71,622-\$5,082 from ESD)</i>	
Secretary	30,763
Administrative Asst.	41,167
Asst. Emergency Coordinator	56,763
Fire Marshal	60,162
Deputy Fire Marshal	40,310
Administrative Assistant	27,581
Deputy Fire Marshal	38,760
Planner I	41,137

**Computer Center**

Chief Technology Officer	76,500
Computer Tech.	33,000
Programmer Analyst	49,858
Computer Technician	29,912
Network Security Analyst	44,351
Software Development Supervisor	57,620
Network Administrator	50,282
Help Desk Supervisor	42,000
Computer Technician	33,600
Programmer Analyst	44,527
Purchasing/Office Asst.	34,658
Communications Specialist	45,900
Administrative Services Director	18,502
Application/Security Supervisor	57,420
Functional Analyst-Jail	42,432

**County Commissioners**

Commissioner, Precinct 1,3,4 & \$9,624 from R&B	\$38,493
Commissioner, Precinct 1	
Secretary	17,630
& \$17,630 from R&B	
Commissioner, Precinct 3	
Secretary	19,386
& \$17,493 from R&B	
Commissioner, Precinct 2,4	
Secretary	16,442
& \$16,442 from R&B	

**Veteran's Service Office**

Veteran's Service Officer	\$52,000
Asst. Vet. Officer	32,224
Secretary	28,000
Clerk	24,000
Clerk	21,000

## *General Fund-General Administration Personnel*

### **Elections/Voter Registration**

(956) 544-0809

Elections Administrator	\$78,132
Chief Deputy	43,350
Voter Registration Clerk	33,150
Voter Registration Elections Clerk	26,520
Info. Systems Coordinator	37,230
Administrative Aide	29,070
Clerk	26,520
Administrative Asst.	30,000
Warehouse Clerk	21,000
IT	44,351
Clerk	19,000

### **County Auditor's Office**

(956) 544-0822 / 544-0876 fax

County Auditor	\$131,114
First Assistant-Assist. County Auditor	93,423
Internal Audit	54,443
Internal Audit	59,027
Internal Audit V	76,220
Internal Audit V	72,637
Internal Audit Data systems Analyst	54,603
Internal Audit -Asset Auditor	52,212
Payroll Claims Supervisor	43,182
Asst. Payroll Auditor	34,992
Asst. Payroll Auditor	31,428
Internal Audit	53,296
Office Manager	32,665
Accounts Payable Claims Supervisor	43,182
(3) Asst. Claims Auditor	31,428
Audit Records Manager	31,428
Internal Audit (Parks)	58,455
Internal Audit LE	51,077
Internal Audit	51,577
Asst. Claims Auditor	30,575
Internal Audit	45,000
Internal Audit (Bridge System)	45,000

### **Purchasing Department**

Purchasing Agent	77,863
Purchasing Manager	44,235
Purchase Order Coordinator	33,415
Bid Coordinator	34,625
Asst. PO Coordinator	25,459
Contract Monitor	36,810
Fixed Asset Technician	29,172

### **County Treasurer**

(956) 544-0819

County Treasurer	\$65,032
Deputy Treasurer	48,510
Cashier Clerk	34,044
Cashier Clerk	29,310

### **Tax Assessor-Collector**

(956) 544-0800

Tax Assessor-Collector	\$87,955
Chief of Investigations	47,078
Chief Deputy Tax A/C-Administration	66,455
<i>(\$78,455) total salary--\$5,000 from VIT \$4,500, 820-5420 \$2,500 820-4990)</i>	
Front Line Supervisor	38,076
Front Line Tax Supervisor	30,934
Tax Office Branch Mgr.-Harlingen	41,371
Tax Office Branch Mgr.-San Benito	33,403
Tax Office Branch Mgr.-Southmost	28,812
Tax Office Branch Mgr.-Port Isabel	34,103
Tax Office Branch Mgr.-Rio Hondo	28,642
Tax Office Branch Mgr.-La Feria	28,812
Tax Office Branch Mgr.-Los Fresnos	28,647
Special Assessment Manager	37,096
Property Tax Division Supervisor	41,371
Executive Secretary	44,920

*(Total \$45,920 --\$1,000 additional in VIT)*

Bookkeeper	26,716
Bookkeeper	28,812
Bookkeeper	29,500
Bookkeeper	30,177
Bookkeeper	30,754
Bookkeeper	30,763
Bookkeeper	31,559
Bookkeeper	31,000
Motor Vehicle Bookkeeper	37,191

*(Total \$39,691-\$2,500 in 100-4997)*

Motor Vehicle Title Examiner	31,816
(2) Auto /Tax Clerk	24,398
(14) Auto/Tax Clerk	25,193
(2) Auto/Tax Clerk	25,340
(5) Auto/Tax Clerk	25,549
(1) Auto/Tax Clerk	25,653
(1) Auto/Tax Clerk	25,854
(1) Auto/Tax Clerk	26,243
(1) Auto/Tax Clerk	26,496
(6) Auto/Tax Clerk	26,500
(1) Auto/Tax Clerk	26,796
(1) Auto/Tax Clerk	27,205
(1) Auto/Tax Clerk	27,688
(1) Auto/Tax Clerk	27,995
(1) Auto/Tax Clerk	28,111
(1) Auto/Tax Clerk	28,374
(2) Auto/Tax Clerk	28,812
(1) Auto/Tax Clerk	28,812

*(Total \$33,812-\$5,000in 820-5420)*

(1) Auto/Tax Clerk	29,027
(1) Westside Manager	27,856
Taxpayer Advocate	30,292
Administrative Asst.	50,925

*(Total \$58,925--\$2,000 in VIT \$3,500-820-5420 \$2,500 in 820-4990)*

Operations Manager	45,084
<i>(Total \$48,084 --\$1,000 additional in VIT \$2,000 --820-4990)</i>	
Asst. Harlingen Office Mgr	38,189



## ***General Fund-General Administration Personnel***

---

### **Reproduction Department**

(956) 544-0872

Printer	\$49,879
Assistant Printer	27,895
Assistant Printer	27,895

### **Vehicle Maintenance**

(956) 399-6700

Director	57,525
& \$6,474 from Road & Bridge	
Chief Mechanic	32,468
Mechanic	29,742
Mechanic	26,269
Mechanic	25,493
Mechanic	24,823
Clerk	23,712

### **Program Development & Management (P.D.&M.)**

(956) 544-0829

P.D.&M. Director	77,102
Planning Coordinator	50,740
<i>(Total \$58,440-\$7,700 from ESD)</i>	
Fiscal Analyst/Manager	42,447
Secretary	27,228
Community Development Coordinator	60,157
Planning Coordinator	35,006

### **Civil Division**

(956) 544-0880

Chief Civil Counsel	\$129,418
<i>(Total \$150,000-diffence from Parks &amp; Bridge System)</i>	
Civil Counsel-Litigation	112,492
Civil Counsel-Contracts	112,492
Paralegal	39,943
Legal Secretary	31,673

### **Farm & Home Extension Office**

(956) 399-7757

(2) Extension Agent-supp.	\$23,966
Extension Agent-Home Econ.-supp.	20,575
Extension Agent-Marine-supplement	19,862
Secretary	28,574
Extension Agent-Horticulture	36,067
Secretary	20,575

## ***Building Maintenance Personnel***

**M&O Brownsville Health Clinic**

Custodian	\$22,572
-----------	----------

**M&O Fr. O'Brien Health Clinic –Port Isabel**

Custodian	\$23,701
-----------	----------

**M&O San Benito Annex.**

Custodian	23,526
Custodian	24,399

**M&O Jail**

Maintenance Technician IV	\$27,185
Maintenance Technician I	26,767
Custodian	23,517
Electrician	37,483
Maintenance Technician I	29,600
Maintenance Technician	28,435

**M&O Harlingen Annex**

Custodian	\$22,882
-----------	----------

**M&O Health Clinic-Harlingen**

Custodian	\$24,401
-----------	----------

**M&O Darrell Hester Bldg.**

Custodian	\$23,049
-----------	----------

**M&O Orange St.**

Custodian	\$23,794
-----------	----------

**M&O Courthouse**

(956) 544-0823

Building Superintendent	\$56,100
Carpentry Supervisor	38,719
Carpenter II	33,272
Carpenter I	27,897
Carpenter I	26,300
Clerk	27,255
Gardener	25,244
Maintenance Technician I	24,538
Maintenance Technician II	33,685
Maintenance Technician II	32,699
Custodian	23,049
(2) Custodian	22,881
Custodian	24,023
Maintenance Technician	23,558
Office Manager	34,983
Carpenter Helper	24,578
Maintenance Technician	26,509
Custodian	24,503
(2) Air Condition Technician	32,818
Gardener	21,963
(2) Maintenance Technician	23,189
Gardener	21,432
Maintenance Technician	20,567

**M&O La Feria Bldg.**

Maintenance Technician	\$27,763
------------------------	----------

**M&O Dancy Bldg.**

(2) Custodian	\$22,327
Custodian	23,049

**M&O Levee Bldg.**

(2) Custodian	\$21,000
Maintence	25,000

## *Judicial Courts Personnel*

### **Bail Bond Administration**

(956) 544-0818

Bail Bond Administrator \$38,114

### **County Court At Law #1**

(956) 544-0855

Judge 151,600  
 (\$157,000 total salary- \$5,400 supplement in Juvenile Probation budget)  
 Court Administrator 46,833  
 Court Coordinator 40,545  
 Court Bailiff 36,346  
 Court Reporter 94,077  
 Court Records Coordinator 35,045  
 Court Interpreter 54,728

### **County Court At Law #2**

(956) 544-0856

Judge 151,600  
 (\$157,000 total salary- \$5,400 supplement in Juvenile Probation budget)  
 Court Administrator 53,517  
 Court Coordinator 40,545  
 Records Coordinator 35,044  
 Court Bailiff 36,346  
 Court Reporter 94,077  
 Court Interpreter 54,728

### **County Court At Law #3**

(956) 514-0881

Judge 151,600  
 (\$157,000 total salary- \$5,400 supplement in Juvenile Probation budget)  
 Court Administrator 46,833  
 Court Coordinator 40,545  
 Court Bailiff 36,346  
 Court Reporter 94,077  
 Records Coordinator 35,044

### **District Trial Courts**

138<sup>th</sup> Judicial District Court (956) 544-0877

107<sup>th</sup> Judicial District Court (956) 544-8045

357<sup>th</sup> Judicial District Court (956) 544-0837

103<sup>rd</sup> Judicial District Court (956) 544-0844

197<sup>th</sup> Judicial District Court (956) 574-8150

404<sup>th</sup> Judicial District Court (956) 574-0837

444<sup>th</sup> Judicial District Court

445<sup>th</sup> Judicial District Court

(8) District Judges \$12,600 ea.  
 (9) Court Reporters 94,077 ea.  
 (8) Court Coordinator 40,545 ea.  
 (3) Interpreters 54,728 ea.  
 (7) Court Administrators 46,836 ea.  
 Local Administrator-Admin. Assist. 53,513 ea.  
 (8) Bailiffs 36,346 ea.  
 Chief Bailiff 38,719  
 Associate Judge 120,000

### **County Court At Law #4**

Judge 151,600  
 (\$157,000 total salary- \$5,400 supplement in Juvenile Probation budget)  
 Court Administrator 44,818  
 Court Coordinator 40,545  
 Auditor 48,266  
 Investigator 42,962  
 Court Reporter 94,077  
 Court Bailiff 36,347

### **County Court At Law #5**

Judge 151,600  
 (\$157,000 total salary- \$5,400 supplement in Juvenile Probation budget)  
 Court Administrator 46,833  
 Court Coordinator 40,545  
 Records Coordinator 35,044  
 Court Bailiff 36,346  
 Court Reporter 94,077

### **Indigent Defense/Pretrial Office**

Juvenile Court Public Defender 62,144  
 Juvenile Court Public Defender 61,237  
 Defense Coordinator 37,889  
 Pretrial Director 55,162  
 Pretrial Officer 47,841  
 (3) Pretrial Officer 31,824  
 Pretrial Officer 36,824  
 (2) Pretrial Officer 28,642  
 Pretrial Officer 36,205

### **Criminal Hearing Office**

Magistrate P/T 32,274  
 Court Administrator 35,472

### **County Clerk-Judicial**

(956) 544-0848

Finance Manager 46,005

(Total \$48,910-\$2,905 100-4041)

Collections Supervisor 36,345

(Total \$39,656-\$3,311 100-4040)

Records Mgmt. Supervisor 39,287

(Total \$42,807-\$3,520 100-4041)

Civil Probate Supervisor 32,248

Deputy Clerk 26,520

(14) Deputy Clerk 27,581

Deputy Clerk 28,003

Deputy Clerk 28,642

(Total \$30,000-\$1,358 100-4041)

Deputy Clerk 29,374

Admin. Assist./Comm. Court Secretary 32,248

(Total \$38,480-\$6,864 100-4040)

Official Records Supervisor 32,248

## *Judicial Courts Personnel*

---

### **District Clerk's Office**

(956) 544-0838

District Clerk	81,000
Chief Deputy	51,908
Criminal Manager	43,250
Court Clerk Manager	39,000
Collections Specialist	30,000
Administrative Asst.	43,250
Bookkeeping Manager	43,250
Bookkeeper	32,000
(8) District Court Clerk	33,250
Records Mgmt. Manager	32,000
Court Clerk	28,000
Jury Manager	39,000
Civil Clerk	26,000
Criminal Clerk	28,000
(4) Civil Clerk	26,000
Civil Clerk	30,000
(4) Criminal Clerk	26,000
Records Mgmt Clerk	26,000
Juvenile Court Clerk	31,274
Court Clerk	31,274
Records Mgmt Clerk	26,000
Filing Clerk	26,000
Collections Supervisor	39,000
(3) Collection Clerk	28,000
Child Support Clerk	33,250
Records Mgmt. Clerk	30,000
Warehouse Clerk	26,000
Extra Help	10,000

### **Juvenile Court**

Judge	27,000
Referee	18,000
Court Coordinator	40,545
(2) Court Bailiff	36,346
Court Reporter	94,077
Asst. Coordinator	19,094

## *Justice of the Peace Personnel*

### **Justice of the Peace, Precinct 1**

*Port Isabel, South Padre Island, Laguna Madre Area*  
(956) 943-2520

Justice of the Peace*	\$50,983
(* \$5,400 Annual Auto Allowance)	
Court Administrator	35,472
Court Assistant II	31,873
Court Assistant I	28,274

### **Justice of the Peace, Precinct 2-1**

*Brownville / Southmost Area*  
(956) 544-0857

Justice of the Peace*	\$50,983
(* \$5,400 Annual Auto Allowance)	
Court Administrator	35,472
Court Assistant II	31,873
Court Assistant II	31,873
Court Assistant I	28,274

### **Justice of the Peace, Precinct 2-2**

*Brownville / Southmost Area*  
(956) 544-0858

Justice of the Peace*	\$50,983
(* \$5,400 Annual Auto Allowance)	
Court Administrator	35,472
Court Assistant II	31,873
Court Assistant II	31,873
Court Assistant I	28,274

### **Justice of the Peace, Precinct 3-1**

*San Benito*  
(956) 399-1387

Justice of the Peace*	\$50,983
(* \$5,400 Annual Auto Allowance)	
Court Administrator	35,472
Court Assistant I	28,274
Court Assistant I	28,274

### **Justice of the Peace, Precinct 3-2**

*San Benito*  
(956) 399-3525

Justice of the Peace*	\$50,983
(* \$5,400 Annual Auto Allowance)	
Court Administrator	35,472
Court Assistant I	28,274
Court Assistant I	28,274

### **Justice of the Peace, Precinct 4**

*Los Fresnos*

Justice of the Peace*	\$50,983
(* \$5,400 Annual Auto Allowance)	
Court Administrator	35,472
Court Assistant I	28,274

### **Justice of the Peace, Precinct 5-1**

*Harlingen Area*

(956) 427-8057

Justice of the Peace*	\$50,983
(* \$5,400 Annual Auto Allowance)	
Court Administrator	35,472
Court Assistant II	31,873
Court Assistant II	31,873
Warrant Officer	35,634

### **Justice of the Peace, Precinct 5-2**

*Harlingen Area*

(956) 427-8058

Justice of the Peace*	\$51,889
(* \$5,400 Annual Auto Allowance)	
Court Administrator	35,472
Court Assistant II	31,873
Court Assistant II	31,873
Warrant Officer	34,948

### **Justice of the Peace, Precinct 5-3**

*Harlingen Area/La Feria*

(956)

Justice of the Peace*	\$50,983
(* \$5,400 Annual Auto Allowance)	
Court Administrator	35,472
Court Assistant II	31,873
Court Assistant I	28,274
Warrant Officer	34,948

### **Justice of the Peace, Precinct 2-3**

*Brownsville*

Justice of the Peace*	\$50,983
(* \$5,400 Annual Auto Allowance)	
Court Administrator	35,472
Court Assistant II	31,873
Court Assistant II	31,873
Court Assistant II	31,873

### **Justice of the Peace, Admin**

*Brownsville*

Functional Analyst	\$48,277
--------------------	----------

## District Attorney Personnel

	General	Forfeiture		PreTrial		General	Forfeiture		PreTrial	
	Fund	Fund	Other	Diversion	Total	Fund	Fund	Other	Diversion	Total
County Attorney	\$ 28,156				\$ 28,156	(continued)				
Chief First Asst. D.A.	74,786	14,789		20,400	109,975	Investigator	42,962	1,000	3,570	47,532
Executive First Asst. DA	56,222	4,000		3,060	63,282	Investigator	53,570	4,366	3,060	60,996
Assistant D.A.	56,222	6,000		3,060	65,282	Investigator	49,858	4,182	3,060	57,100
Assistant D.A.	56,222	1,000		3,060	60,282	Investigator	-		50,968	50,968
Assistant D.A.	58,874	3,000		5,100	66,974	Investigator	-	4,000	56,000	60,000
Assistant D.A.	58,874	10,139		5,100	74,113	Investigator	40,841	5,000		45,841
Assistant D.A.	64,178	5,000		10,200	79,378	Investigator	-	52,000		52,000
Assistant D.A.	64,178	8,000		10,200	82,378	Secretary	28,642		3,060	31,702
Assistant D.A.	53,040	3,000		3,060	59,100	Secretary	28,111	3,082	2,040	33,233
Assistant D.A.	56,222	3,000		3,060	62,282	Secretary	26,520		5,100	31,620
Assistant D.A.	58,874	5,100		5,100	69,074	Secretary	32,354	7,120	3,060	42,534
Assistant D.A.	64,178	21,624		10,200	96,002	Secretary	32,354	5,836	4,590	42,780
Assistant D.A.	58,874	3,000		5,100	66,974	Secretary	26,138	3,000	2,040	31,178
Assistant D.A.	69,482	2,408		10,200	82,090	Secretary	26,520		4,590	31,110
Assistant D.A.	64,178	6,000		10,200	80,378	Secretary	28,642		3,060	31,702
Assistant D.A.	2,652		53,445	3,060	59,157	Secretary	32,354	4,304	3,570	40,228
Assistant D.A.	58,874	2,000		5,100	65,974	Secretary	-	30,000		30,000
Assistant D.A.	2,185		56,500	5,100	63,785	Secretary	35,006	4,204	3,570	42,780
Assistant D.A.	64,178	16,000		10,200	90,378	Secretary	23,847	3,000		26,847
Assistant D.A.	58,874	3,000		5,100	66,974	Secretary	28,642	2,061	1,530	32,233
Assistant D.A.	53,040	3,000		3,060	59,100	Secretary	-	10,200	28,822	41,572
Assistant D.A.	74,786	6,650		20,400	101,836	Secretary	35,006	2,000	3,570	40,576
Assistant D.A.	53,040	3,000		3,060	59,100	Secretary	32,354	1,000	3,060	36,414
Assistant D.A.	58,874	3,000		5,100	66,974	Secretary	-	44,000		44,000
Assistant D.A.	69,482	3,000		10,200	82,682	Secretary	35,006	2,690	3,570	41,266
Assistant D.A.	69,482	15,000		10,200	94,682	Secretary	42,962	9,468	5,610	58,040
Assistant D.A.	74,786			20,400	95,186	Secretary	35,006	9,099	3,570	47,675
Assistant D.A.	74,786	1,530		20,400	96,716	Secretary	42,962	3,543		46,505
Assistant D.A.	8,486	8,040	54,162	3,060	73,748	Secretary	28,642		7,500	36,142
Assistant D.A.	58,874	3,000		5,100	66,974	Secretary	35,006	3,500		38,506
Assistant D.A.	53,040	122		3,060	56,222	Secretary	32,000	2,000		34,000
Assistant D.A.	53,040	5,000			58,040	Secretary	35,006	4,264	3,570	42,840
Assistant D.A.	-	6,448	80,000		86,448	Secretary	37,658		5,100	42,758
Assistant D.A.	69,482	3,500		10,200	83,182	Secretary	42,962	5,000	3,570	51,532
Assistant D.A.	74,786	6,650		20,400	101,836	Secretary	32,354	6,305	3,060	41,719
Assistant D.A.	-	3,000	57,000		60,000	Secretary	-		31,115	40,295
Assistant D.A.	58,800	2,000			60,800	Secretary	42,962	11,089	5,610	59,661
Assistant D.A.	55,700	5,000			60,700	Secretary	42,962	5,065	5,100	53,127
Investigator	48,266	82		2,040	50,388	Secretary		25,000	25,000	50,000
Investigator	-	50,000			50,000					
Investigator	69,482	19,217		3,060	91,759					
Investigator	48,266			2,550	50,816					
Investigator	48,266			3,060	51,326					
Investigator	53,570	2,430		3,060	59,060					
Investigator	48,266	82		2,040	50,388					
Investigator	49,858	1,561		1,530	52,949					
Investigator	69,482				69,482					
Investigator	-	37,500	37,500		75,000					
Investigator	-		56,000		56,000					

## *Constable's Personnel*

**Constable, Precinct 1**

*Port Isabel, South Padre Island, Laguna Madre Area*  
(956) 943-6567

Constable	\$62,002
Chief Deputy Constable	39,346
( 2) Deputy Constable	36,346
Deputy Constable	35,816
Secretary	24,322
8 Reserve Deputy Slots	

**Constable, Precinct 2**

*Brownville / Southmost Area*  
(956) 544-0859

Constable	\$62,002
(5) Deputy Constable	36,346
Deputy Constable	35,816
(2) Deputy Constable	34,948
Secretary	24,322
8 Reserve Deputy Slots	

**Constable, Pct. 2-Security**

(11) Deputy Constable	36,346
Deputy Constable	35,816
Chief Deputy	39,346
Sergeant	36,346
Corporal	36,346

**Constable, Precinct 3**

*San Benito*  
(956) 399-8057

Constable	\$57,202
Chief Deputy Constable	39,346
(8) Deputy Constable	36,346
Secretary	24,322

*Plus \$5,000 from Mental Transport*  
6 Reserve Deputy Slots

**Constable, Precinct 5**

*Harlingen Area*  
(956) 427-8059

Constable	\$52,002
Chief Deputy Constable	39,346
(7) Deputy Constable	36,346
(2) Secretary	24,322
Deputy	35,816
Deputy	34,948
6 Reserve Deputy Slots	

**Constable, Precinct 4**

*Los Fresnos / Indian Lake Area/El Ranchito*  
(956) 233-4811

Constable	\$62,002
Chief Deputy Constable	39,346
(7) Deputy Constable	36,346
Deputy Constable	35,816

## Constable, Precinct 4 (continued)

Deputy Constable	34,948
(2) Secretary	24,322
14 Reserve Deputy Slots	

**Constable, Precinct 3 Mental Transport**

*San Benito*

(956) 399-8057

(7) Deputy Constable	36,346
Secretary	5,304

**Constable, Precinct 5 Mental Transport**

(3) Deputy Constable	36,346
----------------------	--------



## Sheriff's Office Personnel

<b>Sheriff</b>	<b>Forfeiture</b>				<b>Forfeiture</b>		
<i>(956) 554-6700</i>	<b>General Fund</b>	<b>Fund</b>	<b>Total</b>	<b>AUTO THEFT</b>	<b>General Fund</b>	<b>Fund</b>	<b>Total</b>
	<b>Salary</b>	<b>Salary</b>	<b>Salary</b>		<b>Salary</b>	<b>Salary</b>	<b>Salary</b>
Sheriff	\$ 107,936	\$ -	\$ 107,936	Sgt.	\$ 40,605	\$ 3,000	\$ 43,605
Chief Deputy	81,045	9,000	90,045	(3)Deputy	36,346	1,000	37,346
Captain	64,787	6,000	70,787	Deputy	35,710	1,000	36,710
Captain	47,848	22,939	70,787	Deputy	35,710	1,200	36,910
Captain-Narcotics	65,205	12,000	77,205	Deputy	36,346	800	37,146
Lieutenant	47,689	3,000	50,689	Deputy	35,710	-	35,710
Lieutenant	47,742	4,000	51,742				
Lieutenant	47,954	19,862	67,816	<b>Bridge</b>			
Lieutenant	47,848	20,862	68,710	<b>Auto Theft</b>			
Lieutenant	36,611	14,443	51,054	Sgt.	\$ 39,544	\$ 10,428	\$ 49,972
Narcotics	47,848	4,000	51,848	Deputy	36,664	1,800	38,464
Sgt.	40,605	3,000	43,605	(4)Deputy	35,710	-	35,710
(4)Sgt.	40,870	3,000	43,870	Deputy	36,346	1,700	38,046
Training Officer	41,207	3,700	44,907	Dispatcher	26,936		26,936
(19) Deputy	35,710	-	35,710				
(2)Deputy	35,710	500	36,210				
Deputy	35,710	1,000	36,710	<b>Forfeiture funds</b>			
(3)Deputy	35,710	2,000	37,710				
Deputy	36,134	700	36,834	(6) Deputy	35,710		35,710
(5) Deputy	36,134	500	36,634				
(2)Deputy	36,134	1,700	37,834				
(6) Deputy	36,346	1,700	38,046				
(9)Deputy	36,346	2,000	38,346				
Deputy	36,611	-	36,611				
Deputy	36,611	1,000	37,611				
(2) Deputy	36,611	2,000	38,611				
(4) Deputy	36,611	2,200	38,811				
Deputy	36,611	2,300	38,911				
Deputy	36,611	9,500	46,111				
Deputy	36,653	2,000	38,653				
Deputy	36,664	1,000	37,664				
Deputy	36,664	2,300	38,964				
Deputy	36,771	2,200	38,971				
Deputy	36,771	3,200	39,971				
Deputy	36,771	3,200	39,971				
Chief Dispatcher	32,538	-	32,538				
Asst. Chief Dispatcher	29,517	-	29,517				
(10) Dispatcher	26,512	-	26,512				
(3) Dispatcher	27,148	-	27,148				
Clerk	24,377	-	24,377				
Clerk	25,836	-	25,836				
Secretary	26,690	-	26,690				
Secretary	27,543	-	27,543				
Secretary	27,694	-	27,694				
Secretary	29,915	-	29,915				
Secretary	26,482	-	26,482				
Secretary	33,400	-	33,400				
Secretary	48,801	-	48,801				
PBX Operator	26,211	-	26,211				



## *Sheriff's Office & Detention Personnel*

<b>Jail/Detention Centers</b>		Forfeiture	
<i>(956) 554-6700</i>	Total	Fund	Total
	Salary	Salary	Salary
Chief Jailer	\$ 78,529		\$ 78,529
Captain	46,446		
Major	51,466		
Clerk	28,642		
Secretary	31,247		
Asst. Administrator	30,233		
(7) Lieutenants	39,462		
(19) Sergeant	34,297		
(10) Corporal	32,868		
Attendance Clerk	30,642		
Jail Admin Secretary	31,247		
(2) Clerk	23,338		
Records Clerk	24,697		
(4) Clerk	23,794		
Clerk	22,919		
Clerk	25,014		
Finance Clerk	31,559		
Asst. Finance Clerk	29,374		
Clerk	28,642		
Data Systems Analyst	46,074		
Chief Cook	32,939		
(174) Detention Officer	29,955		
(42) Detention Officer	30,681		
(8) Detention Officer	31,228		
Detention Officer	31,438		
Detention Officer	31,698		
(6) Detention Officer	31,775		
(3) Detention Officer	32,321		
(28) Detention Officer	32,868		
Detention Officer	33,200		
Deputy-Transport	36,360	400	36,760
Deputy-Transport	36,360	1,021	37,381
PREA Coordinator	39,462		
<b>Jail Infirmary</b>			
Infirmary Supervisor	\$ 83,971		
(2) LVN	51,128		
RN	55,745		
(2) LVN-PM	50,291		
(2) LVN	47,916		
(6) LVN	45,452		
LVN	46,686		
(2) Clerks	23,538		
(2) Clerks	23,301		
Medication Aide	26,206		
(5) Medication Aide	23,795		
Medication Aide	25,099		
Medication Aide	23,412		
Administrative Asst.	32,448		
X-ray Tech	40,019		
(7) LVN	45,427		
(5) Medication Aide	24,494		
(1) Clerk	23,795		

## *Juvenile Justice Personnel*

(14) Juvenile Board Member	\$5,400	\$ -	\$5,400				
Chief JPO	78,418	48,244	126,662	Juvenile Probation Officer	32,854	4,060	36,914
Deputy Director	50,466	21,283	71,749	Juvenile Probation Officer	10,908	31,476	42,384
Deputy Director	54,919	41,726	96,645	Juvenile Supervision Officer	8,806	18,694	27,500
Administrator-Quality Control Auditor	48,561	12,548	61,109	Juvenile Probation Officer	38,485	3,063	41,548
Juvenile Probation Officer	24,500		24,500	ARMY JSO	3,881	24,345	28,226
Administrator	55,786	2,520	58,306	Juvenile Supervision Officer	6,692	19,308	26,000
Administrator	44,632	22,187	66,819	Juvenile Supervision Officer	5,731	20,269	26,000
Administrator	41,144	16,321	57,465	Juvenile Probation Officer	3,852	30,148	34,000
Juvenile Probation Officer	33,223	277	33,500	Juvenile Supervision Officer	4,137	23,363	27,500
Juvenile Probation Officer	34,253		34,253	Juvenile Probation Officer	4,461	31,295	35,756
Juvenile Probation Officer	40,894	4,653	45,547	Juvenile Supervision Officer	3,639	23,861	27,500
Juvenile Probation Officer	17,650	16,603	34,253	Support Staff-Fiscal	7,996	18,888	26,884
Juvenile Probation Officer	17,310	16,880	34,190	Prevention/Intervention	3,777	19,223	23,000
Juvenile Probation Officer	8,710	26,647	35,357	Juvenile Probation Officer	5,888	28,112	34,000
Juvenile Probation Officer	34,045	179	34,224	Juvenile Probation Officer	3,726	29,774	33,500
Juvenile Probation Officer	30,390	3,110	33,500	Juvenile Probation Officer	4,726	30,178	34,904
Juvenile Supervision Officer	1,335	26,165	27,500	Juvenile Probation Officer	4,185	29,815	34,000
Juvenile Probation Officer	33,359	4,224	37,583	Juvenile Probation Officer	3,752	31,605	35,357
Administrator	11,610	35,866	47,476	Juvenile Probation Officer	3,976	30,505	34,481
Juvenile Probation Officer	13,300	20,200	33,500	Juvenile Supervision Officer	21,408	6,092	27,500
Juvenile Probation Officer	24,904	8,596	33,500	Prevention/Intervention	4,959	18,041	23,000
Juvenile Probation Officer	17,647	15,853	33,500	Prevention/Intervention	4,898	18,102	23,000
Counselor	13,895	34,205	48,100	Juvenile Probation Officer	7,129	27,415	34,544
Juvenile Probation Officer	34,568	2,438	37,006	Mental Health Assistant	-	30,000	30,000
Juvenile Probation Officer	20,760	17,429	38,189	Mental Health Coordinator	1,824	41,676	43,500
Juvenile Probation Officer	10,209	23,791	34,000	Juvenile Probation Officer	1,130	32,870	34,000
Juvenile Probation Officer	18,343	15,157	33,500				
Administrator	23,842	31,173	55,015				
Juvenile Probation Officer	6,532	38,650	45,182				
Vocational Instructor	7,570	15,430	23,000				
Administrator	26,760	36,331	63,091				
Juvenile Probation Officer	13,110	27,086	40,196				
Juvenile Probation Officer	17,891	22,785	40,676				
Victims Coordinator	29,050	9,421	38,471				
Administrator	48,165	19,615	67,780				
Support Staff-Fiscal	7,255	17,986	25,241				
ARMY JSO	4,157	33,477	37,634				
Training Coordinator	43,397	12,959	56,356				
Administrator	11,185	43,880	55,065				
Prevention/Intervention	3,246	19,754	23,000				
Administrator-Fiscal	25,806	46,614	72,420				
Support Staff-Fiscal	24,477	9,355	33,832				
Support Staff-Fiscal	12,317	10,683	23,000				
Support Staff	20,000		20,000				
Support Staff	14,416	13,543	27,959				
Administrator - Support & Special Programs	24,495	32,560	57,055				
Support Staff	21,491	6,459	27,950				
Support Staff	29,160	7,169	36,329				
Support Staff	29,533	2,759	32,292				
JPO/ SNDP	2,280	37,500	39,780				
JPO/ SNDP	3,034	38,000	41,034				
Staff Associate Psychologist	56,058		56,058				

## *Juvenile Justice Personnel*

Operations Manager	49,288	7,058	56,346	JSO/Asst. Supervisor	7,773	26,399	34,172
Juvenile Probation Officer	28,746	4,754	33,500	Juvenile Supervision Officer	8,251	19,249	27,500
Juvenile Probation Officer	26,194	7,996	34,190	JSO/Supervisor	34,911	1,219	36,130
Juvenile Probation Officer	30,167	13,099	43,266	JSO/Supervisor	34,603	1,219	35,822
(4) Juvenile Supervision Officer	26,203	1,297	27,500	JSO/Supervisor	32,180	2,169	34,349
Juvenile Supervision Officer	24,428	3,072	27,500	Juvenile Supervision Officer	31,684	500	32,184
Juvenile Supervision Officer	24,928	2,572	27,500	Juvenile Supervision Officer	25,672	1,828	27,500
Juvenile Supervision Officer	25,074	2,426	27,500	Juvenile Supervision Officer	27,422	78	27,500
(12) Juvenile Supervision Officer	27,422	78	27,500	Juvenile Supervision Officer	29,056	1,219	30,275
Juvenile Supervision Officer	26,703	797	27,500	Juvenile Supervision Officer	28,049	1,132	29,181
Juvenile Supervision Officer	26,891	609	27,500	Juvenile Supervision Officer	28,203	469	28,672
Juvenile Supervision Officer	26,474	1,219	27,693	Juvenile Supervision Officer	27,938		27,938
Juvenile Supervision Officer	27,452	500	27,952	Juvenile Supervision Officer	27,889	1,219	29,108
(2) Juvenile Supervision Officer	27,952	-	27,952	Juvenile Supervision Officer	27,496	1,219	28,715
Juvenile Supervision Officer	27,752	200	27,952	Juvenile Supervision Officer	27,496	1,219	28,715
Juvenile Supervision Officer	27,496	1,219	28,715	Juvenile Supervision Officer	31,529	825	32,354
Juvenile Supervision Officer	26,432	2,494	28,926	Juvenile Supervision Officer	27,496	1,219	28,715
Juvenile Supervision Officer	27,496	1,943	29,439	Juvenile Supervision Officer	27,496	1,219	28,715
Juvenile Supervision Officer	27,653	2,494	30,147	Juvenile Supervision Officer	29,056	1,219	30,275
Juvenile Supervision Officer	28,235	2,494	30,729	Juvenile Supervision Officer	28,313	1,219	29,532
Juvenile Supervision Officer	28,332	2,494	30,826	Juvenile Supervision Officer	30,256		30,256
Juvenile Supervision Officer	28,341	2,494	30,835	Control Booth Operator	22,455	500	22,955
Juvenile Supervision Officer	29,360	2,994	32,354	Control Booth Operator	22,455	500	22,955
Juvenile Supervision Officer	32,379	394	32,773	Control Booth Operator	22,425		22,425
Juvenile Supervision Officer	31,498	1,905	33,403	Drill Instructor - Girls BC	27,422	78	27,500
Juvenile Supervision Officer	29,952	3,675	33,627	Drill Instructor - Girls BC	27,422	78	27,500
Juvenile Supervision Officer	32,786	1,160	33,946	Administrative Secretary	27,454	2,000	29,454
Juvenile Supervision Officer	34,468		34,468	Assistant Cook	25,000	1,500	26,500
Juvenile Supervision Officer	31,412	3,166	34,578	JPO - Boot Camp	37,426	5,329	42,755
Juvenile Supervision Officer	32,520	2,419	34,939	Juvenile Probation Officer-BC	34,017		34,017
(6) Control Booth Operator	22,425	-	22,425	Aftercare JPO/Counselor	42,432		42,432
Control Booth Operator	23,414	-	23,414				
Constable	35,000	2,238	37,238				
Nurse	48,651	1,100	49,751				
Administrative Secretary	29,904	3,219	33,123				
Vocational Instructor	33,990	1,889	35,879				



## *Health & Welfare Personnel*

	<u>General</u>	<u>Other</u>	<u>Total</u>		<u>General</u>	<u>Other</u>	<u>Total</u>
<b><i>Health Department</i></b>							
HEALTH ADMINISTRATOR	100,000		100,000	CLERK	7,449	15,600	23,049
ASSISTANT HEALTH ADMINISTRATOR	41,400	33,600	75,000	IMMUNIZATION OUTREACH	7,466	15,872	23,338
H. E. P. P. DIRECTOR	3,327	56,673	60,000	MEDICAL ASSISTANT	7,449	12,551	20,000
CLINICAL SERVICES DIRECTOR	33,795	26,205	60,000	COMMUNITY SERVICE AIDE	23,050		23,050
CLINIC COORDINATOR	36,513		36,513	TB PRIMARY CONTACT INVESTIGATOR	6,405	22,155	28,560
DIRECTOR OF OPERATIONS	45,462	31,870	77,332	LEAD EPIDEMIOLOGIST	10,411	50,789	61,200
ADVANCED NURSE PRACTITIONER	40,031	61,133	101,164	IMMUNIZATION OUTREACH	4,307	18,500	22,807
HEALTH AUTHORITY	75,000	-	75,000	IMMUNIZATION OUTREACH	4,398	19,062	23,460
ENVIRONMENTAL HEALTH DIRECTOR	14,725	48,923	63,648	MEDICAL ASSISTANT	5,124	14,876	20,000
ASSISTANT ENVIRONMENTAL HEALTH	10,880	36,856	47,736	MEDICAL ASSISTANT	23,664		23,664
PERSONNEL/PAYROLL SPECIALIST	32,637		32,637	CLINIC COORDINATOR	10,610	18,669	29,279
PROJECTS SPECIALIST	29,015		29,015	MEDICAL ASSISTANT	23,338		23,338
COMMUNITY HEALTH WORKER	24,291		24,291	IMMUNIZATION SPECIALIST	4,043	14,357	18,400
ADMINISTRATIVE FINANCIAL ASSISTANT	31,121		31,121	TB MEDICAL ASSISTANT	6,435	16,372	22,807
PROJECT COORDINATOR	34,858		34,858	TB MEDICAL ASSISTANT	4,398	20,000	24,398
COMMUNITY HEALTH WORKER	23,237		23,237	SOCIAL WORKER	7,449		7,449
CLERK	23,050		23,050	CLINICAL SERVICES PROGRAM	10,203	32,797	43,000
CLERK	23,050		23,050	CASE MANAGER	7,902		7,902
CLERK	23,050		23,050	JANITOR	7,449	15,600	23,049
CASE MANAGER	7,507	19,013	26,520	COMPUTER SUPPORT SPECIALIST	8,393		8,393
OPERATIONS SPECIALIST	20,835	4,665	25,500	TO BE ASSIGNED	2,142		2,142
IMMUNIZATION CLERK	7,262	12,512	19,774				
CLINIC COORDINATOR	7,631	18,600	26,231				
CLERK	23,050		23,050				
CLINIC COORDINATOR	23,229	3,002	26,231	<b><i>Environmental Health</i></b>			
TB CLERK	6,825	15,600	22,425	Director	33,303	30,345	63,648
TB CLERK	7,449	15,600	23,049	Health Inspector	25,000		25,000
TB MEDICAL ASSISTANT	6,825	13,175	20,000	(4) Animal Control Officer	27,500		27,500
IMMUNIZATION COORDINATOR	8,121	23,703	31,824	Health Inspector	24,500		24,500
IMMUNIZATION MEDICAL ASSISTANT	7,466	12,534	20,000	Animal Control Officer-Supervisor	30,000		30,000
TB COMMUNITY SERVICE AIDE	7,449	15,600	23,049	Health Inspector	24,500		24,500
BILLING CLERK	7,661	16,630	24,291	Health Inspector	24,500		24,500
ADMINISTRATIVE ASST.	27,051	3,999	31,050	Administrative Assistant	26,702		26,702
WAREHOUSE MANAGER	35,975		35,975	Health Inspector	27,000		27,000
SPECIAL PROJECT COORDINATOR	29,080	5,920	35,000	Animal Control Officer/Clerk	27,500		27,500
BILLING SPECIALIST	35,362	5,438	40,800	Health Inspector	34,454		34,454
HEALTH EDUCATOR	37,534	10,056	47,590	Asst. Director	29,702	18,034	47,736
TB LVN	10,504	36,171	46,675	Clerk	20,049		20,049
TB MEDICAL ASSISTANT	4,398	15,602	20,000	Animal Control Officer	28,000		28,000
TB LVN	8,871	31,129	40,000	Animal Shelter Technician	27,500		27,500
HUMAN RESOURCES SPECIALIST	44,036	3,700	47,736	Animal Shelter Supervisor	30,000		30,000
TB SUPERVISOR	6,918	44,000	50,918	<b><i>Indigent Services/Autopsies</i></b>			
REGISTERED NURSE	37,112	3,355	40,467	Pathologist	407,880		
OPERATION FINANCE SPECIALIST	23,050	1,950	25,000	Medical Death Investigator	66,830		
MEDIA GRAPHIC DESIGNER	23,066		23,066				

---

*Other Funds Personnel*

---

**Law Library**

(956) 544-0824

Librarian	\$34,998
Assistant Librarian	25,832

**Employee Benefits Fund**

(956) 544-0827

Insurance Clerk	\$29,343
Clerk	23,719
Asst. Personnel Director	44,621

## *Special Road & Bridge Fund*

**M&O Consolidated Precincts**

Road Administrator	\$ 71,074
Construction Foreman	45,614
Construction Foreman	45,614
Construction Foreman	45,614
Precinct Foreman	45,614
Foreman	40,310
Maintenance Foreman	40,310
Maintenance Foreman	40,310
(3) Asst. Foreman	33,038
Asst. Foreman	35,479
Asst. Maintenance Foreman	29,702
(5) Equipment Operator	28,213
Equipment Operator	28,642
(29) Equipment Operator	29,342
Equipment Operator	29,560
Equipment Operator	29,662
Equipment Operator	29,734
Equipment Operator	29,968
Equipment Operator	30,168
Equipment Operator	30,473
Equipment Operator	31,156
Equipment Operator	31,368
Equipment Operator	31,742
(2) Equipment Operator	32,094
Equipment Operator	32,149
Equipment Operator	34,010
Equipment Operator	34,032
Equipment Operator	30,677
Mechanic	32,329
(3)Mechanic	32,558
Mechanic Supervisor	38,083
(25) Road Crewman	27,156
Road Crewman	27,474
Road Crewman	29,314
Road Crewman	31,682
Road Crewman	27,233
Road Crewman	27,484
Road Crewman	29,267
Road Crewman	29,662
Administrative Services Dir.	36,481
(4)Secretary	30,763
Traffic Sign Technician	28,270
Director Vehicle Maintenance	6,474

**DA Bond Forfeiture Processing**

Secretary	28,822
-----------	--------

**Geographic Information Systems**

Coordinator	\$56,596
Cartographer	47,737
Mapper	42,821

**Commissioner Precinct. #1***(956)574-8174*

Assistant	\$ 42,879
Secretary(50%)	17,631
Commissioner (20%)	9,624

**Commissioner Precinct. #2***(956)544-7778*

Assistant	\$ 42,879
Secretary(50%)	16,442
Commissioner (20%)	9,624

**Commissioner Precinct. #3***(956)361-8209*

Assistant	\$ 45,000
Secretary(50%)	17,493
Commissioner (20%)	9,624

**Commissioner Precinct. #4***(956)427-8069*

Assistant	\$ 42,879
Secretary(50%)	16,442
Commissioner (20%)	9,624

**Planning & Inspection**

County Administrator	64,012
Staff Engineer	127,500
Building Official	47,206
Secretary	33,415
Permit Clerk	31,824
Permit Clerk	34,012
Deputy County Administrator	61,671
(2) Field Agent-Building Inspector	32,885
Field Agent-Building Inspector	37,520
Field Agent-Building Inspector	41,600
Construction Superintendent	85,394

**Engineering**

Asst. Staff Engineer	85,312
R.O.W. Agent	63,974
R.O.W. Clerk	43,350
Secretary	34,650
Administrative Asst.	40,500
R.O.W. Clerk 4	45,000
Road Construction Inspector	30,233
Survey Party Chief	34,900
Survey Rod Man	28,647
Bldg. Permits	36,099
R.O.W. Agent/Surveyor	73,695
Draftsman II	30,872
Planner II	65,000

## ***International Bridge System***

### **Veterans International Bridge**

(956) 982-2224

County Administrator	\$ 75,053
(Total \$190,944)	
Deputy Administrator	19,972
(Total \$122,400)	
Bridge Manager	40,512
(Total \$66,300)	
Bridge Supervisor	34,272
(Total \$54,988)	
(2) Cashier	28,775
Bookkeeper	36,233
Secretary	23,761
(5) Toll Collector	24,695
(9) Toll Collector	25,140
(8) Security Guards	23,579
(3) Custodian	23,579
Bridge System Director	55,000
Chief Civil Counsel	11,560
Administrative Asst.	38,000
Bridge Supervisor	55,000
Auditor	45,000

### **Gateway International Bridge**

(956) 542-4502

County Administrator	\$ 21,880
Deputy Administrator	20,809
Bridge Manager	12,654
Bridge Supervisor	10,200
Bookkeeper	30,381
Executive Secretary	29,274
(5) Toll Collector	24,695
(10) Toll Collector	25,140
Change Booth Operator	24,532
Head Security Guard	24,579
(9) Security Guards	23,579
Head Custodian	25,671
Custodian	23,579
Cashier	29,681
Bridge System Director	25,000

### **Free Trade Bridge at Los Indios**

(956) 504-2011

County Administrator	\$ 29,999
Deputy Administrator	19,948
Bridge Manager	13,134
Administrative Assistant	28,145
Toll Collector	24,695
(3) Toll Collector	25,140
Toll Collector	28,090
(6) Security Guards	23,579
(2) Custodian	23,579
Custodian	24,141
Bridge Supervisor	11,111
Cashier	27,559
Bridge System Director	25,000

## *County Park System*

**Community Parks**

Park/Center Manager	\$ 32,354
Park Superintendent	30,600
Park Keeper	25,578
Park Keeper	26,642
Administrative Aide	19,285
(6) Lifeguards	36,880

**Isla Blanca Park***(956) 761-5494*

Coastal Park Manager	\$ 44,023
Registration Clerk	23,460
Registration Clerk Supervisor	28,809
Registration Clerk	23,460
(2) Gate Attendant	22,572
Gate Attendant	23,006
Gate Attendant	22,000
Maintenance	24,587
Maintenance	23,656
Maintenance	23,556
(5) Maintenance	23,460
Bookkeeper	32,354
Asst. Bookkeeper	27,050
Registration Clerk	23,000

**Andy Bowie***(956) 761-2639*

Asst. Coastal Park Manager	35,000
Asst. Park Manager	28,560
Asst. Park Keeper	23,460
Asst. Park Keeper	23,460

**Thomae Park***(956) 748-2044*

Park Manager	36,099
(5) Clerk/Park Keeper	23,460

**Public Beaches**

(12) Gate Attendant P-T	\$ 5,200
Clerk/Park Keeper	25,899
Clerk/Park Keeper	23,460

**Park System Administration***(956) 761-5495*

System Director	74,150
Budget Analyst	36,470
Administrative Aide	31,294
Const./Repair Foreman	42,108
Construction Repair III	31,033
Carpenter	26,520
Construction Repair II	27,520
(2) Construction Repair	24,480
Maintenance Foreman	38,117
Asst. Maint. Foreman	28,407
Deputy Director	54,205
Special Projects Administrator	44,640
Heavy Equipment Operator	27,050
Administrative Services Director	10,887
Chief Civil Counsel	11,560

**Browne Rd. Park**

Maintenance/Custodian	23,460
Center Director	30,127
Park Keeper	19,285

**Greens Division**

Maintenance	36,000
(3) Maintenance	27,360
Maintenance	28,927
Maintenance	27,431

**Park Rangers**

Chief	57,985
Asst. Chief Ranger	41,650
(9) Ranger	36,346

**Beach Safety**

Coordinator	44,023
Extra Help	215,000





CAMERON COUNTY, TEXAS

## GENERAL FUND

APPROVED 2018-2019 BUDGET

## CAMERON COUNTY, TEXAS

**General Fund****Detail Schedule of Revenues and Sources of Funds**

Projected For the 2018-2019 Fiscal Year

**Fund 100**

	2017	2018	2018	2019
	Annual Report	Amended Budget	Year-End Estimate	Approved Budget
<b>REVENUES:</b>				
TAX REVENUES	\$ 53,131,563	\$ 54,541,077	\$ 54,541,077	\$ 55,632,994
LICENSES AND PERMITS	575,046	606,505	606,505	596,096
INTERGOVERNMENTAL REVENUES	5,835,273	5,885,150	5,885,150	5,820,248
CHARGES FOR SERVICES	7,635,690	7,018,326	7,018,326	7,113,274
FINES AND FORFEITURES	6,820,528	6,547,506	6,547,506	6,071,131
MISCELLANEOUS REVENUES	4,634,295	5,319,009	5,319,009	5,486,307
<b>TOTAL GENERAL FUND REVENUE</b>	<b>78,632,395</b>	<b>79,917,573</b>	<b>79,917,573</b>	<b>80,720,050</b>
<b>EXPENDITURES</b>				
GENERAL GOVERNMENT ADMINISTRATI	21,600,847	23,354,723	23,354,723	21,223,030
LAW ENFORCEMENT & PUBLIC SAFETY	60,181,553	61,252,255	61,252,255	61,069,641
HEALTH	2,895,004	3,000,284	3,000,284	3,109,091
WELFARE	4,878,492	4,816,957	4,816,957	4,883,392
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>89,555,896</b>	<b>92,424,219</b>	<b>92,424,219</b>	<b>90,285,154</b>
Excess of Revenues Over(Under) Expenditures	(10,923,501)	(12,506,646)	(12,506,646)	(9,565,104)
<b>OTHER FINANCING SOURCES(USES)</b>				
Financing Proceeds	819,940	1,861,946	1,861,946	0
Sale of capital assets	214,501	50,000	50,000	50,000
Insurance Proceeds	0	0	0	0
Transfers In	8,554,670	9,361,257	9,361,257	10,220,998
Transfers Out	(1,202,678)	(380,121)	(380,121)	(705,894)
<b>TOTAL OTHER FINANCING SOURCES(USI</b>	<b>8,386,433</b>	<b>10,893,082</b>	<b>10,893,082</b>	<b>9,565,104</b>
Excess of Revenues and other Sources Over (Under) Expenditures and Other Uses	(2,537,068)	(1,613,564)	(1,613,564)	0
<b>Beginning Fund Balance</b>	<b>26,520,071</b>	<b>23,983,003</b>	<b>23,983,003</b>	<b>22,369,439</b>
<b>Ending Fund Balance</b>	<b>\$ 23,983,003</b>	<b>\$ 22,369,439</b>	<b>\$ 22,369,439</b>	<b>\$ 22,369,439</b>

CAMERON COUNTY, TEXAS  
**GENERAL FUND**  
 Detail Schedule of Revenues and Sources of Funds  
 2018-2019 Fiscal Year

**Fund: 100**

			<b><u>2018</u></b>	<b><u>2018</u></b>	<b><u>2019</u></b>	<b><u>2019</u></b>
			<b><u>Approved</u></b>	<b><u>Amended</u></b>	<b><u>Recommended</u></b>	<b><u>Approved</u></b>
<b><u>Revenues</u></b>						
400	4101	Current Advalorem Taxes	54,657,487	54,657,487	55,186,875	55,782,915
400	4102	Delinquent Advalorem Taxes	1,830,682	1,830,682	1,830,682	1,830,682
400	4112	TIRZ	(1,389,109)	(1,389,109)	(1,401,500)	(1,401,500)
400	4151	Discounts	(1,152,552)	(1,152,552)	(1,174,963)	(1,186,725)
400	4152	Commissions	(566,744)	(566,744)	(572,020)	(577,955)
400	4153	Errors and Adjustments	(282,441)	(282,441)	(285,088)	(288,068)
400	4159	Penalties and Interest	1,338,754	1,338,754	1,359,406	1,368,645
400	4325	Misc Pmts - in lieu of taxes	105,000	105,000	105,000	105,000
<b>Total</b>	<b>Taxes</b>		<u>54,541,077</u>	<u>54,541,077</u>	<u>55,048,392</u>	<u>55,632,994</u>
499	4201	Beer Licenses (net)	36,684	36,684	29,868	29,868
499	4202	Liquor Licenses (net)	81,033	81,033	79,179	79,179
499	4209	Gaming licenses	23,621	23,621	17,769	17,769
499	4403	Certificates of Title	456,932	456,932	462,220	462,220
499	4404	Tax Certificates	8,235	8,235	7,060	7,060
<b>Total</b>	<b>Licenses and Permits</b>		<u>606,505</u>	<u>606,505</u>	<u>596,096</u>	<u>596,096</u>
023	4954	Indir.CostReimb.-BorderHealth	17,550	17,550	12,501	12,501
024	4963	Bio terrorism-indirect cost	56,347	56,347	56,347	56,347
032	4953	Indir.CostReimb.-WICGrants Aid	630,626	630,626	624,550	624,550
406	4353	Emergency Services District	206,000	206,000	206,000	206,000
409	4308	Fee Revenue Admin Fee	20,000	20,000	25,500	25,500
409	4320	Federal Wildlife Allocation	31,575	31,575	47,034	47,034
409	4341	State Mixed Drink Tax	879,868	879,868	919,479	919,479
409	4342	State Bingo Tax	97,057	97,057	0	0
409	4405	Sales Tax Commissions-Tax Auto	2,519,508	2,519,508	2,519,508	2,519,508
415	4308	Fee Revenue Admin Fee	250	250	0	0
418	4300	State Revenue	0	16,964		
419	4353	Emergency Services District	40,000	43,000	40,000	40,000
419	4958	Indirect Cost	20,000	20,000	10,500	10,500
426	4334	Aid Count Court at Law	84,000	84,000	84,000	84,000
4261	4334	Aid Count Court at Law	0	0	84,000	84,000
427	4334	Aid Count Court at Law	84,000	84,000	84,000	84,000
428	4334	Aid Count Court at Law	84,000	84,000	84,000	84,000
4285	4334	Aid Count Court at Law	63,000	63,000	84,000	84,000
4351	4300	State Revenue	357,403	357,403	264,128	264,128
4351	4332	Reimbursement Indigent defense	110,917	110,917	166,204	166,204
475	4337	DA Food Stamp Prosecutions	7,467	7,467	1,500	1,500
475	4338	State Aid-County Attorney	64,739	64,739	62,462	62,462
495	4958	Indirect Cost	14,304	14,304	14,500	14,500
512	4319	Federal-SCAAP	0	152,000	150,000	150,000
512	4604	Prisoner Transport	43,211	43,211	32,500	32,500
5601	4301	Contributions from other Entit	50,000	50,000	25,000	25,000
630	4350	State Tobacco Reimbursement	193,293	193,293	191,535	191,535
640	4300	State Revenue	2,500	2,500	2,500	2,500

CAMERON COUNTY, TEXAS  
**GENERAL FUND**  
 Detail Schedule of Revenues and Sources of Funds  
 2018-2019 Fiscal Year

**Fund:** 100

			<b><u>2018</u></b>	<b><u>2018</u></b>	<b><u>2019</u></b>	<b><u>2019</u></b>
			<b><u>Approved</u></b>	<b><u>Amended</u></b>	<b><u>Recommended</u></b>	<b><u>Approved</u></b>
6411	4300	State Revenue	35,571	35,571	28,500	28,500
<b>Total</b>	<b>Intergovernmental Revenues</b>		<b><u>5,713,186</u></b>	<b><u>5,885,150</u></b>	<b><u>5,820,248</u></b>	<b><u>5,820,248</u></b>
404	4444	County Clerk-Records Mgmt	500,995	517,745	500,226	500,226
4041	4444	County Clerk-Records Mgmt	509,848	509,848	500,177	500,177
406	4204	Inspections	65,915	65,915	60,106	60,106
406	4484	Emergency Mgmt Citations	15	15	0	0
409	4418	Child Safety Admin Fee	33,075	33,075	33,075	33,075
416	4464	Labor Charges	66,871	66,871	65,940	65,940
420	4464	Labor Charges	23,231	23,231	22,217	22,217
425	4431	Service Fees	20,999	20,999	10,593	10,593
425	4445	County Clerk-Judicial Rec Mgt	20,404	20,404	17,880	17,880
426	4415	Judges Signature Probate Fee	675	675	615	615
4261	4415	Judges Signature Probate Fee	675	0	615	615
427	4415	Judges Signature Probate Fee	675	675	615	615
428	4415	Judges Signature Probate Fee	675	675	615	615
4285	4415	Judges Signature Probate Fee	500	500	615	615
435	4422	Steno Fees and Interpreter Fee	79,370	79,370	74,172	74,172
435	4427	Jury Fees	275,964	275,964	275,964	275,964
450	4431	Service Fees	20,227	20,227	19,363	19,363
450	4446	Dist Clerk-Judicial Recd Mgmt	31,316	31,316	30,006	30,006
450	4448	Dist. Clerk-Passport Revenue	67,277	67,277	68,619	68,619
450	4449	Research fees - District Clrk	24,288	24,288	22,209	22,209
450	4453	Passport Picture fee-Dist Clrk	20,080	20,080	23,254	23,254
450	4468	Retrieval fees - Dist. Clerk	987	987	155	155
450	4470	District Clerk	631,780	631,780	537,115	537,115
453	4480	Justices of the Peace	4,126	4,126	5,550	5,550
454	4480	Justices of the Peace	48,800	48,800	50,076	50,076
455	4480	Justices of the Peace	15,918	15,918	26,152	26,152
456	4480	Justices of the Peace	12,884	12,884	15,744	15,744
457	4480	Justices of the Peace	4,903	4,903	3,860	3,860
458	4480	Justices of the Peace	9,598	9,598	9,378	9,378
460	4480	Justices of the Peace	24,257	24,257	28,040	28,040
460	4486	Sheriff Arrest Fees	681	681	0	0
4601	4480	Justices of the Peace	5,063	5,063	7,711	7,711
461	4480	Justices of the Peace	11,006	11,006	16,909	16,909
464	4480	Justices of the Peace	30,444	30,444	21,162	21,162
475	4460	County Attorney	74,760	74,760	58,537	58,537
475	4480	Justices of the Peace	99	99	75	75
499	4154	Beer, Wine, Liquor Commissions	10,557	10,557	8,713	8,713
499	4450	Tax Assessor/Collector-Auto	962,596	962,596	978,596	978,596
512	4424	Jail-State, Other	36,221	36,221	49,929	49,929
512	4425	Jail-Federal	2,409,000	2,409,000	2,805,201	2,805,201
551	4431	Service Fees	7,002	7,002	5,854	5,854
551	4491	Constable Precinct #1	840	840	1,688	1,688
552	4431	Service Fees	211,547	211,547	138,341	138,341
552	4492	Constable Precinct #2	15,026	15,026	15,737	15,737

CAMERON COUNTY, TEXAS  
**GENERAL FUND**  
 Detail Schedule of Revenues and Sources of Funds  
 2018-2019 Fiscal Year

**Fund: 100**

			<b><u>2018</u></b>	<b><u>2018</u></b>	<b><u>2019</u></b>	<b><u>2019</u></b>
			<b><u>Approved</u></b>	<b><u>Amended</u></b>	<b><u>Recommended</u></b>	<b><u>Approved</u></b>
5521	4431	Service Fees	1,000	1,000	1,000	1,000
553	4431	Service Fees	90,510	90,510	84,641	84,641
553	4493	Constable Precinct #3	735	735	3,814	3,814
554	4431	Service Fees	19,744	19,744	25,445	25,445
554	4494	Constable Precinct #4	17,207	17,207	6,063	6,063
555	4431	Service Fees	145,680	145,680	64,784	64,784
555	4495	Constable Precinct #5	15,197	15,197	12,106	12,106
560	4420	Sheriff Fees	269,710	269,710	266,787	266,787
560	4486	Sheriff Arrest Fees	13,205	13,205	10,313	10,313
630	4211	Registration Fees-Flu Vaccine	10,300	10,300	10,300	10,300
631	4203	Subdivision Plat InspectionFee	3,466	3,466	4,200	4,200
631	4204	Inspections	86,647	86,647	80,862	80,862
631	4205	Septic Tank Fees	37,680	37,680	31,560	31,560
<b>Total</b>	<b>Charges for Services</b>		<b><u>7,002,251</u></b>	<b><u>7,018,326</u></b>	<b><u>7,113,274</u></b>	<b><u>7,113,274</u></b>
403	4430	Fee Revenue	1,038,125	1,038,125	953,820	953,820
425	4430	Fee Revenue	251,200	251,200	167,153	167,153
425	4440	Court Cost	1,100	1,100	200	200
425	4540	Fines	306,015	306,015	170,099	170,099
4352	4430	Fee Revenue	32,113	32,113	31,908	31,908
4352	4440	Court Cost	449	449	459	459
4353	4430	Fee Revenue	190,935	190,935	198,214	198,214
450	4430	Fee Revenue	53,744	53,744	47,086	47,086
450	4510	District Clerk	375,092	375,092	357,754	357,754
450	4540	Fines	22,036	22,036	21,022	21,022
452	4430	Fee Revenue	3,061	3,061	0	0
452	4454	JPTech Fee	120,123	120,123	111,373	111,373
453	4430	Fee Revenue	354,794	354,794	292,090	292,090
453	4440	Court Cost	15,958	15,958	12,442	12,442
453	4540	Fines	6,889	6,889	6,113	6,113
454	4430	Fee Revenue	418,040	418,040	421,157	421,157
454	4440	Court Cost	16,359	16,359	16,705	16,705
454	4540	Fines	8,084	8,084	11,524	11,524
455	4430	Fee Revenue	496,286	496,286	432,194	432,194
455	4440	Court Cost	17,431	17,431	14,025	14,025
455	4540	Fines	10,131	10,131	8,969	8,969
456	4430	Fee Revenue	227,021	227,021	247,319	247,319
456	4440	Court Cost	9,525	9,525	10,929	10,929
456	4540	Fines	7,453	7,453	8,650	8,650
457	4430	Fee Revenue	306,439	306,439	274,546	274,546
457	4440	Court Cost	12,339	12,339	10,441	10,441
457	4540	Fines	9,450	9,450	7,731	7,731
458	4430	Fee Revenue	181,298	181,298	250,747	250,747
458	4440	Court Cost	7,629	7,629	9,118	9,118
458	4540	Fines	5,706	5,706	6,499	6,499
460	4430	Fee Revenue	424,725	424,725	483,497	483,497
460	4440	Court Cost	17,212	17,212	22,450	22,450

CAMERON COUNTY, TEXAS  
**GENERAL FUND**  
 Detail Schedule of Revenues and Sources of Funds  
 2018-2019 Fiscal Year

**Fund: 100**

			<b>2018</b>	<b>2018</b>	<b>2019</b>	<b>2019</b>
			<b><u>Approved</u></b>	<b><u>Amended</u></b>	<b><u>Recommended</u></b>	<b><u>Approved</u></b>
460	4540	Fines	11,643	11,643	14,496	14,496
4601	4430	Fee Revenue	448,105	448,105	658,815	658,815
4601	4440	Court Cost	15,766	15,766	20,206	20,206
4601	4540	Fines	10,253	10,253	17,388	17,388
461	4430	Fee Revenue	224,184	224,184	218,220	218,220
461	4440	Court Cost	9,761	9,761	8,468	8,468
461	4540	Fines	5,510	5,510	5,773	5,773
464	4430	Fee Revenue	183,972	183,972	387,044	387,044
464	4440	Court Cost	8,078	8,078	15,867	15,867
464	4540	Fines	7,253	7,253	13,854	13,854
514	4455	Civil CH Const - Revenue	0	479,000		
551	4430	Fee Revenue	5,230	5,230	3,832	3,832
552	4430	Fee Revenue	2,033	2,033	676	676
553	4430	Fee Revenue	1,116	1,116	2,762	2,762
554	4430	Fee Revenue	113,815	113,815	37,610	37,610
555	4430	Fee Revenue	74,525	74,525	59,386	59,386
631	4540	Fines	500	500	500	500
<b>Total</b>	<b>Fines and Forfeitures</b>		<b><u>6,068,506</u></b>	<b><u>6,547,506</u></b>	<b><u>6,071,131</u></b>	<b><u>6,071,131</u></b>
403	4381	Insurance Proceeds	0	25,000		
403	4441	Copy Reimbursements	83,897	83,897	85,219	85,219
403	4600	Interest Income	2,162	2,162	5,821	5,821
403	4602	Miscellaneous	160	160	0	0
409	4360	Miscellaneous Revenue	200	200	0	0
409	4476	County's Waste Collection fee	235,620	235,620	248,998	248,998
409	4600	Interest Income	326,400	326,400	580,391	580,391
409	4601	Vending Machine Commissions	3,220	3,220	8,229	8,229
409	4602	Miscellaneous	207,747	207,747	125,000	125,000
409	4612	Snack Bar Commissions	3,600	3,600	3,600	3,600
415	4200	Program Revenues	477	477	0	0
415	4400	Bail Bond Fees	21,046	21,046	16,000	16,000
425	4441	Copy Reimbursements	63,412	63,412	50,505	50,505
425	4509	Transaction Fee	12,401	12,401	5,923	5,923
425	4600	Interest Income	11,925	11,925	33,862	33,862
4352	4600	Interest Income	0	0	14	14
450	4442	Copy Reimbursement-Dist Clerk	171,883	171,883	144,893	144,893
450	4509	Transaction Fee	12,677	12,677	11,698	11,698
450	4600	Interest Income	22,268	22,268	57,278	57,278
450	4602	Miscellaneous	7,982	7,982	500	500
453	4600	Interest Income	356	356	325	325
453	4705	Long/Short	41	41	0	0
454	4600	Interest Income	455	455	538	538
455	4600	Interest Income	505	505	470	470
456	4600	Interest Income	236	236	305	305
457	4600	Interest Income	300	300	317	317
458	4600	Interest Income	180	180	283	283
460	4600	Interest Income	360	360	620	620

CAMERON COUNTY, TEXAS  
**GENERAL FUND**  
 Detail Schedule of Revenues and Sources of Funds  
 2018-2019 Fiscal Year

**Fund: 100**

			<b><u>2018</u></b>	<b><u>2018</u></b>	<b><u>2019</u></b>	<b><u>2019</u></b>
			<b><u>Approved</u></b>	<b><u>Amended</u></b>	<b><u>Recommended</u></b>	<b><u>Approved</u></b>
4601	4600	Interest Income	420	420	652	652
461	4600	Interest Income	204	204	281	281
464	4600	Interest Income	216	216	492	492
495	4461	Audit Fees	33,633	33,633	34,356	34,356
499	4150	Vehicle Inventory Tax Surplus	35,570	35,570	35,570	35,570
499	4340	Tax Commissions-AdValorem	2,240,700	2,292,723	2,382,149	2,466,375
499	4600	Interest Income	44,650	44,650	72,882	72,882
499	4602	Miscellaneous	10,441	10,441	5,909	5,909
499	4609	TWX Reimbursement	5,884	5,884	4,902	4,902
499	4705	Long/Short	6,150	6,150	2,500	2,500
4997	4150	Vehicle Inventory Tax Surplus	148,331	148,331	0	150,221
503	4614	Land Rental	22,320	22,320	22,320	22,320
512	4223	Reimburse - Salaries	168,667	168,667	0	0
512	4602	Miscellaneous	0	3,231		
512	4611	Pay Phones Commissions	713,666	713,666	647,975	647,975
512	4665	Reimbursement Inmate damages	500	500	350	350
515	4614	Land Rental	36,000	36,000	36,000	36,000
518	4602	Miscellaneous	14,500	14,500	14,500	14,500
5541	4200	Program Revenues	394,163	394,163	394,163	394,163
5552	4200	Program Revenues	105,803	105,803	155,905	155,905
560	4602	Miscellaneous	5,206	5,206	0	0
570	4602	Miscellaneous	9,648	9,648	9,648	9,648
576	4463	Restitution Rental	24,000	24,000	24,000	24,000
630	4600	Interest Income	310	310	750	750
630	4602	Miscellaneous	6,701	6,701	4,205	4,205
631	4602	Miscellaneous	18,361	18,361	18,361	18,361
640	4224	Reimburse - Equipment useage	3,201	3,201	3,201	3,201
<b>Total</b>	<b>Miscellaneous</b>		<u>5,238,755</u>	<u>5,319,009</u>	<u>5,251,860</u>	<u>5,486,307</u>
409	4380	Financing Proceeds	0	1,061,946		
409	4640	Sale of Surplus	50,000	50,000	50,000	50,000
<b>Total</b>	<b>OTHER FINANCING SOURCES</b>		<u>50,000</u>	<u>1,111,946</u>	<u>50,000</u>	<u>50,000</u>
<b>Total Revenue &amp; Operating Tran</b>			79,220,280	81,029,519	79,951,001	80,770,050



## CAMERON COUNTY, TEXAS

## GENERAL FUND

2018-2019 Budget

100 Fund:

## DEPARTMENT EXPENDITURE SUMMARY

	2018 Approved Budget	2018 Amended Budget	2019 Department Request	2019 Recommended Budget	2019 Approved Budget
<b>GENERAL GOVERNMENT</b>					
401 COUNTY JUDGE'S OFFICE	275,916	279,475	0	270,839	270,839
402 HUMAN RESOURCES	111,342	111,342	125,259	114,519	114,519
4021 CIVIL SERVICE COMMISSION	97,379	97,379	103,110	97,319	97,319
403 COUNTY CLERK	956,423	982,322	998,204	961,315	961,315
404 RECORDS MANAGEMENT	500,995	517,745	514,950	500,226	500,226
4041 OLD RECORDS RETRIEVAL	509,848	509,848	513,978	500,177	500,177
405 VETERANS SERVICE OFFICE	233,284	230,984	297,642	234,629	234,629
406 EMERGENCY MANAGEMENT	586,769	604,557	695,441	594,313	655,659
407 MAIL ROOM	13,316	29,505	0	29,705	29,705
408 DATA PROCESSING	1,849,268	2,016,362	1,103,574	1,930,356	1,930,356
409 GENERAL ADMINISTRATION	2,396,551	4,283,585	0	2,825,572	3,288,829
410 CIVIL DIVISION	617,237	603,807	749,431	621,414	621,414
411 COMMISSIONER PCT. #1	74,920	73,990	0	74,917	74,917
412 COMMISSIONER PCT #2	74,201	74,201	0	74,492	74,492
413 COMMISSIONER PCT. 3	77,865	77,865	0	77,904	77,904
414 COMMISSIONER PCT. 4	74,279	74,279	0	74,278	74,278
416 COPY CENTER	178,137	179,386	193,717	179,379	179,379
418 PROGRAM DEVELOPEMENT & MANAGM	0	16,964	11,500	0	0
419 PROGRAM DEVELOPMENT & MGT	432,220	435,220	530,917	445,908	445,908
420 VEHICLE MAINTENANCE	318,176	318,176	330,926	324,253	324,253
4201 VEHICLE MAINTENANCE	18,200	18,200	14,800	23,300	23,300
491 VOTER REGISTRATION / ELECTIONS	1,091,833	1,900,365	1,249,403	1,092,642	1,209,004
495 COUNTY AUDITOR	2,601,912	1,617,350	140,125	1,607,518	1,648,288
4951 PURCHASING	416,116	408,916	416,845	422,732	422,732
496 MOTOR VEHICLE INSPECTION	0	0	0	0	0
497 COUNTY TREASURER	264,476	270,386	231,433	272,687	272,687
499 TAX ASSESSOR-COLLECTOR	3,342,826	3,394,417	3,747,607	3,520,049	3,611,170
4997 VIT	148,331	148,331	150,221	0	150,221
5011 M&O VETERANS OFFICE	9,898	9,898	9,798	9,971	9,971
5012 M&O ELECTIONS BLDG	14,700	14,700	14,700	15,015	15,015
5015 M&O LEVEE ST. ANNEX	324,679	389,921	315,779	293,425	293,425
5016 M&O ANIMAL SHELTER	36,500	35,300	0	43,000	43,000
502 M&O CAMERON PARK LAW ENFORCEM	6,958	6,958	6,858	6,965	6,965
503 M&O LOS FRESNOS BUILDING	45,921	45,921	46,541	46,726	46,726
504 M&O RIO HONDO ANNEX	23,105	19,019	23,376	22,617	22,617
505 M&O PORT ISABEL ANNEX	26,685	26,685	25,985	24,447	24,447
510 M&O DANCY BUILDING	352,255	346,555	353,962	353,899	353,899
5111 M&O SANTA ROSA TECHNOLOGY CTR	41,314	45,400	41,324	42,428	42,428
513 M&O HARLINGEN BUILDING	107,539	107,539	108,291	102,586	102,586
514 M&O COURTHOUSE	1,790,716	2,348,728	1,815,396	1,784,983	1,784,983
515 M&O SAN BENITO ANNEX	285,657	285,657	285,127	286,308	286,308
516 M&O RECORDS WAREHOUSE	31,810	31,810	32,040	32,454	32,454
522 M & O LA FERIA BUILDING	69,475	69,475	68,575	66,717	66,717

## CAMERON COUNTY, TEXAS

## GENERAL FUND

2018-2019 Budget

100 Fund:

## DEPARTMENT EXPENDITURE SUMMARY

		<b>2018</b>	<b>2018</b>	<b>2019</b>	<b>2019</b>	<b>2019</b>
		<b>Approved</b>	<b>Amended</b>	<b>Department</b>	<b>Recommended</b>	<b>Approved</b>
		<b><u>Budget</u></b>	<b><u>Budget</u></b>	<b><u>Request</u></b>	<b><u>Budget</u></b>	<b><u>Budget</u></b>
524	M & O ARROYO CITY FIRE STATION	8,653	8,653	8,653	8,684	8,684
651	HISTORICAL COMMITTEE	1,960	1,960	1,960	1,960	1,960
665	FARM & HOME DEMONSTATION	275,598	275,598	0	274,836	277,336
666	M&O TICK ERADICATION	9,989	9,989	9,989	9,989	9,989
<b>TOTAL</b>	<b>GENERAL GOVERNMENT</b>	<u>20,725,232</u>	<u>23,354,723</u>	<u>15,287,437</u>	<u>20,297,453</u>	<u>21,223,030</u>
<b>LAW ENFORCEMENT &amp; PUBLIC SAFETY</b>						
415	BAIL BOND ADMINISTRATION	57,059	57,059	85,779	57,685	57,685
425	COUNTY CLERK - JUDICIAL	1,061,733	1,029,233	1,116,036	1,057,353	1,057,353
426	COUNTY COURT AT LAW #1	609,292	612,300	683,626	609,414	609,414
4261	COUNTY COURT AT LAW IV	649,776	649,776	699,252	656,186	651,186
427	COUNTY COURT AT LAW #2	545,241	545,241	651,488	545,910	617,502
428	COUNTY COURT AT LAW #3	538,563	538,563	580,413	539,660	539,660
4285	COUNTY COURT AT LAW V	400,235	400,235	0	538,524	538,524
435	DISTRICT COURTS	3,562,697	3,577,042	609,617	3,573,724	3,573,654
4351	INDIGENT DEFENSE	2,440,321	2,440,321	0	2,440,966	2,440,966
4352	CRIMINAL HEARINGS OFFICER	104,518	104,518	146,736	105,030	110,279
4353	COURTHOUSE SECURITY	0	0	0	0	20,000
4355	JUVENILE COURT	385,824	385,824	386,356	386,356	386,356
4357	M&O MAGISTRATE COURT	13,208	13,208	31,481	13,308	10,459
450	DISTRICT CLERK	2,202,427	2,197,427	2,279,759	2,209,652	2,209,652
452	JUSTICE OF THE PEACE GENERAL	121,912	121,912	0	117,069	117,069
453	JUSTICE OF THE PEACE, 1	217,315	228,492	277,238	221,668	221,668
454	JUSTICE OF THE PEACE, 2-1	267,444	295,902	343,831	315,283	315,283
455	JUSTICE OF THE PEACE, 2-2	266,238	256,038	208,175	268,729	268,729
456	JUSTICE OF THE PEACE, 3-1	177,725	169,825	175,328	178,421	218,505
457	JUSTICE OF THE PEACE, 3-2	174,285	174,285	175,319	174,207	214,291
458	JUSTICE OF THE PEACE, #4	175,996	183,780	226,410	175,881	206,518
460	JUSTICE OF THE PEACE, 5-1	277,658	275,258	236,860	277,137	277,137
4601	JUSTICE OF THE PEACE 5-3	275,572	270,772	255,307	274,201	274,201
461	JUSTICE OF THE PEACE, 5-2	274,474	270,274	254,784	272,870	272,870
464	JUSTICE OF THE PEACE 2-3	264,903	230,645	74,781	223,805	228,183
475	DISTRICT ATTORNEY	4,921,804	4,845,704	4,214,508	4,922,027	4,922,027
4987	AUTO THEFT DIVISION	0	0	0	0	0
512	JAIL/DETENTION CENTERS	16,715,574	16,700,677	16,709,138	16,578,765	16,632,257
5121	M & O JAIL	1,943,238	2,089,466	2,111,622	1,912,282	1,912,282
518	JAIL - INFIRMARY	3,260,308	3,260,308	0	3,277,781	3,277,781
520	M&O DARRELL B. HESTER BUILDING	246,918	246,918	244,665	245,355	245,355
521	M&O 35 ORANGE ST.	57,108	57,108	56,808	57,118	57,118
551	CONSTABLE PRECINCT #1	354,878	354,878	433,914	355,418	367,377
552	CONSTABLE PRECINCT #2	518,559	549,967	160,662	515,193	578,324
5521	PCT 2 SECURITY	729,809	705,809	28,900	732,336	782,510
553	CONSTABLE PRECINCT #3	648,226	684,134	154,002	652,274	658,491
554	CONSTABLE PRECINCT #4	526,809	528,979	637,085	528,321	540,275

## CAMERON COUNTY, TEXAS

## GENERAL FUND

2018-2019 Budget

100 Fund:

## DEPARTMENT EXPENDITURE SUMMARY

		2018 Approved <u>Budget</u>	2018 Amended <u>Budget</u>	2019 Department <u>Request</u>	2019 Recommended <u>Budget</u>	2019 Approved <u>Budget</u>
5541	MENTAL HEALTH TRANSPORT	394,163	394,163	38,000	394,163	394,163
555	CONSTABLE PCT #5	736,714	736,714	795,452	740,546	740,546
5551	CONSTABLE PCT 5,1/13	0	0	0	0	0
5552	CONSTABLE 5	105,803	105,803	0	155,905	155,905
560	SHERIFF	6,699,059	7,248,723	6,711,719	6,732,276	6,737,876
5601	M & O SHERIFF'S OFFICE	445,540	445,540	0	361,479	361,479
562	SHERIFF - AUTO THEFT DETAIL	411,038	392,939	412,224	412,224	412,224
570	JUVENILE BOOTCAMP	1,580,386	1,580,386	1,579,762	1,575,316	1,575,316
571	JUVENILE PROBATION	2,324,528	2,324,528	2,315,322	2,331,740	2,331,740
5713	JUVENILE DETENTION	2,857,122	2,857,122	2,854,164	2,860,176	2,860,176
576	M&O ADULT PROBATION	114,459	114,459	114,459	89,275	89,275
<b>TOTAL</b>	<b>LAW ENFORCEMENT &amp; PUBLIC SAFETY</b>	<u>60,656,459</u>	<u>61,252,255</u>	<u>49,070,982</u>	<u>60,663,009</u>	<u>61,069,641</u>
<b>HEALTH</b>						
507	M&O BROWNSVILLE HEALTH CLINIC	109,734	109,734	108,634	101,671	101,671
508	M&O FATHER O'BRIEN HLTH CLINIC	62,123	62,123	65,124	61,912	61,912
517	M&O HARLINGEN HEALTH BLDG	81,021	81,021	81,263	75,844	75,844
630	HEALTH DEPARTMENT	1,913,761	1,862,286	1,960,767	1,971,585	1,971,585
631	ENVIRONMENTAL HEALTH	837,863	885,120	1,057,600	855,952	898,079
<b>TOTAL</b>	<b>HEALTH</b>	<u>3,004,502</u>	<u>3,000,284</u>	<u>3,273,388</u>	<u>3,066,964</u>	<u>3,109,091</u>
<b>WELFARE</b>						
640	INDIGENT SERVICES/AUTOPSIES	864,449	864,449	877,516	884,884	884,884
641	CHILD WELFARE	675,000	675,000	721,000	721,000	721,000
6411	CHILD PROTECTIVE LEGAL ADMIN	141,537	141,537	119,368	141,537	141,537
642	INDIGENT HEALTH CARE CLAIMS	3,135,971	3,135,971	3,135,971	3,135,971	3,135,971
<b>TOTAL</b>	<b>WELFARE</b>	<u>4,816,957</u>	<u>4,816,957</u>	<u>4,853,855</u>	<u>4,883,392</u>	<u>4,883,392</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2018-2019 Budget

Fund 100 Dept. 400

**GENERAL REVENUE**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4101	Current Advalorem Taxes	52,723,629.87	54,657,487	0	55,186,875	55,782,915
4102	Delinquent Advalorem Taxes	1,943,122.95	1,830,682	0	1,830,682	1,830,682
4112	TIRZ	-1,000,000.00	-1,389,109	0	-1,401,500	-1,401,500
4151	Discounts	-1,099,455.97	-1,152,552	0	-1,174,963	-1,186,725
4152	Commissions	-544,009.45	-566,744	0	-572,020	-577,955
4153	Errors and Adjustments	-297,382.04	-282,441	0	-285,088	-288,068
4159	Penalties and Interest	1,300,657.76	1,338,754	0	1,359,406	1,368,645
4325	Misc Pmts - in lieu of taxes	105,000.00	105,000	0	105,000	105,000
	<b><i>Revenue Total:</i></b>	<u>53,131,563.12</u>	<u>54,541,077</u>	<u>0</u>	<u>55,048,392</u>	<u>55,632,994</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2018-2019 Budget

Fund 100 Dept. 401

COUNTY JUDGE

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	56,044.36	65,343	0	65,343	65,343
6003	Salaries-Employees	98,836.84	121,992	0	121,992	121,992
6006	FICA	11,465.52	14,331	0	14,331	14,331
6007	Group Health	26,316.04	26,400	0	26,400	26,400
6008	Retirement	14,788.80	18,808	0	18,865	18,865
6011	Workers Compensation	1,155.62	703	0	703	703
6012	Unemployment Insurance	1,232.17	537	0	403	403
6014	Office Supplies	4,301.82	5,500	0	3,000	3,000
6048	Communications	17,952.55	17,000	0	12,000	12,000
6049	Postage	125.85	500	0	500	500
6050	Travel	405.30	1,000	0	2,500	2,500
6069	Equipment Rental	4,891.73	3,452	0	3,452	3,452
6073	Dues and Memberships	166.40	350	0	350	350
6077	Data Processing	5,737.04	3,559			
6078	Education and Training	0.00	0	0	1,000	1,000
	<b><i>Expenditure Total:</i></b>	<u>243,420.04</u>	<u>279,475</u>	<u>0</u>	<u>270,839</u>	<u>270,839</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2018-2019 Budget

Fund 100 Dept. 402

**HUMAN RESOURCES**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	13,405.12	10,946	22,377	10,946	10,946
6003	Salaries-Employees	53,837.84	54,023	54,032	54,023	54,023
6006	FICA	4,870.24	4,970	5,845	4,970	4,970
6007	Group Health	11,450.83	9,900	9,900	11,497	11,497
6008	Retirement	6,406.10	6,523	7,671	6,542	6,542
6011	Workers Compensation	485.60	244	573	244	244
6012	Unemployment Insurance	517.82	286	611	214	214
6014	Office Supplies	4,092.50	3,500	3,500	3,500	3,500
6016	Gasoline	2,982.32	2,000	2,000	2,000	2,000
6030	Vehicle Repairs	699.70	1,000	1,000	1,000	1,000
6047	Mobile Phones	1,022.52	986	1,000	619	619
6048	Communications	7,963.08	8,000	8,000	10,000	10,000
6049	Postage	627.44	500	500	500	500
6050	Travel	933.38	1,641	1,000	1,000	1,000
6054	Advertising	0.00	1,000	1,000	1,000	1,000
6057	Vehicle Insurance	504.00	442	500	442	442
6059	Bonds	134.00	0			
6069	Equipment Rental	3,064.16	2,972	3,500	2,972	2,972
6073	Dues and Memberships	400.00	419	500	400	400
6077	Data Processing	0.00	0			
6078	Education and Training	583.04	740	1,500	1,400	1,400
6079	Legal Books, Publications	0.00	250	250	250	250
6195	Safety Supplies	33,221.98	1,000	0	1,000	1,000
	<b><i>Expenditure Total:</i></b>	<u>147,201.67</u>	<u>111,342</u>	<u>125,259</u>	<u>114,519</u>	<u>114,519</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2018-2019 Budget

Fund 100 Dept. 4021

**CIVIL SERVICE COMMISSION**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	59,602.37	60,190	64,216	60,190	60,190
6006	FICA	4,305.45	4,605	4,913	4,605	4,605
6007	Group Health	13,197.89	13,200	13,200	13,200	13,200
6008	Retirement	5,674.65	6,043	6,447	6,061	6,061
6011	Workers Compensation	450.47	226	482	226	226
6012	Unemployment Insurance	480.38	265	514	199	199
6014	Office Supplies	1,315.84	1,250	1,500	1,250	1,250
6045	Professional Services	7,958.69	10,000	10,000	10,000	10,000
6049	Postage	0.46	100	100	100	100
6050	Travel	0.00	500	500	500	500
6054	Advertising	0.00	612	600	600	600
6059	Bonds	0.00	138	138	138	138
6077	Data Processing	0.00	0	250	0	0
6078	Education and Training	0.00	250	250	250	250
	<b><i>Expenditure Total:</i></b>	<u>92,986.20</u>	<u>97,379</u>	<u>103,110</u>	<u>97,319</u>	<u>97,319</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2018-2019 Budget

Fund 100 Dept. 403

COUNTY CLERK

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4381	Insurance Proceeds	0.00	25,000			
4430	Fee Revenue	1,058,201.44	1,038,125	0	953,820	953,820
4441	Copy Reimbursements	83,812.00	83,897	0	85,219	85,219
4600	Interest Income	2,714.46	2,162	0	5,821	5,821
4602	Miscellaneous	180.00	160	0	0	0
	<b>Revenue Total:</b>	<u>1,144,907.90</u>	<u>1,149,344</u>	<u>0</u>	<u>1,044,860</u>	<u>1,044,860</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	82,612.45	82,620	82,620	82,620	82,620
6002	Salaries-Assistants/Deputies	47,667.84	47,128	49,484	47,128	47,128
6003	Salaries-Employees	367,593.81	372,981	409,795	390,281	390,281
6006	FICA	36,874.99	39,856	41,455	39,856	39,856
6007	Group Health	97,138.11	97,964	99,000	97,838	97,838
6008	Retirement	47,410.97	52,211	54,406	52,367	52,367
6011	Workers Compensation	3,724.31	1,950	1,950	1,950	1,950
6012	Unemployment Insurance	3,312.96	1,925	4,335	1,443	1,443
6014	Office Supplies	10,188.17	13,625	19,000	19,000	19,000
6016	Gasoline	1,830.99	2,500	3,750	2,500	2,500
6030	Vehicle Repairs	1,945.81	999	4,500	3,000	3,000
6047	Mobile Phones	471.64	1,200	1,200	510	510
6048	Communications	16,273.31	24,200	19,200	23,000	23,000
6049	Postage	6,903.30	8,000	8,000	8,000	8,000
6050	Travel	4,217.74	3,000	4,700	3,600	3,600
6054	Advertising	0.00	0	2,000	0	0
6057	Vehicle Insurance	447.00	442	663	442	442
6059	Bonds	2,975.00	1,500	3,500	3,500	3,500
6067	Equipment Maintenance	6.62	500	1,500	1,500	1,500
6069	Equipment Rental	8,857.38	10,118	8,730	9,520	9,520
6073	Dues and Memberships	400.00	875	500	500	500
6077	Data Processing	179,439.86	183,641	165,000	165,000	165,000
6078	Education and Training	2,603.33	2,700	3,700	2,700	2,700
6082	Contractual Expense	9,216.00	7,387	9,216	5,060	5,060
6096	Equipment	0.00	25,000			
	<b>Expenditure Total:</b>	<u>932,111.59</u>	<u>982,322</u>	<u>998,204</u>	<u>961,315</u>	<u>961,315</u>



CAMERON COUNTY, TEXAS  
GENERAL FUND  
2018-2019 Budget

Fund 100 Dept. 404

**RECORDS MANAGEMENT**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4444	County Clerk-Records Mgmt	341,545.34	517,745	0	500,226	500,226
	<i>Revenue Total:</i>	<u>341,545.34</u>	<u>517,745</u>	<u>0</u>	<u>500,226</u>	<u>500,226</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	10,003.87	11,790	10,000	10,000	10,000
6003	Salaries-Employees	194,247.00	216,673	227,593	218,232	218,232
6005	Extra Help	29,379.40	28,000	28,000	28,000	28,000
6006	FICA	17,537.99	19,675	20,317	19,657	19,657
6007	Group Health	48,277.04	48,635	46,200	51,117	51,117
6008	Retirement	19,438.04	22,924	23,854	22,983	22,983
6011	Workers Compensation	1,749.20	961	961	961	961
6012	Unemployment Insurance	1,864.59	1,128	1,908	846	846
6014	Office Supplies	3,667.70	15,000	15,000	15,000	15,000
6038	Small Tools and Equipment	549.99	7,200	7,200	7,200	7,200
6047	Mobile Phones	0.00	150	150	0	0
6048	Communications	1,136.69	1,200	1,200	1,600	1,600
6050	Travel	6,985.59	7,000	8,700	8,700	8,700
6054	Advertising	0.00	0	2,000	2,000	2,000
6057	Vehicle Insurance	408.00	416	624	416	416
6077	Data Processing	12,793.42	81,158	81,158	83,138	83,138
6078	Education and Training	2,298.33	3,200	4,200	4,200	4,200
6096	Equipment	0.00	52,635	35,885	26,176	26,176
	<i>Expenditure Total:</i>	<u>350,336.85</u>	<u>517,745</u>	<u>514,950</u>	<u>500,226</u>	<u>500,226</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2018-2019 Budget

Fund 100 Dept. 4041

**OLD RECORDS RETRIEVAL**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4444	County Clerk-Records Mgmt	108,549.67	509,848	0	500,177	500,177
	<i>Revenue Total:</i>	<u>108,549.67</u>	<u>509,848</u>	<u>0</u>	<u>500,177</u>	<u>500,177</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	0.00	3,978	3,978	3,978	3,978
6003	Salaries-Employees	68,746.51	83,726	87,783	83,726	83,726
6005	Extra Help	6,305.00	19,000	19,000	19,000	19,000
6006	FICA	5,673.88	8,163	8,473	8,163	8,163
6007	Group Health	20,616.85	20,711	19,800	20,889	20,889
6008	Retirement	6,544.47	8,806	9,212	8,832	8,832
6011	Workers Compensation	559.14	400	400	400	400
6012	Unemployment Insurance	596.01	469	737	352	352
6077	Data Processing	0.00	364,595	364,595	354,837	354,837
	<i>Expenditure Total:</i>	<u>109,041.86</u>	<u>509,848</u>	<u>513,978</u>	<u>500,177</u>	<u>500,177</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2018-2019 Budget

Fund 100 Dept. 405

VETERAN'S SERVICE OFFICE

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	50,190.54	52,000	55,000	52,000	52,000
6003	Salaries-Employees	101,711.75	102,924	148,500	105,224	105,224
6006	FICA	10,832.00	12,028	15,567	12,028	12,028
6007	Group Health	33,000.00	33,000	39,600	33,000	33,000
6008	Retirement	14,468.10	15,785	20,431	15,832	15,832
6011	Workers Compensation	1,139.99	590	1,526	590	590
6012	Unemployment Insurance	1,215.65	692	1,628	519	519
6014	Office Supplies	2,168.34	2,000	2,500	2,200	2,200
6016	Gasoline	589.89	800	1,250	1,000	1,000
6030	Vehicle Repairs	25.09	642	1,000	1,000	1,000
6047	Mobile Phones	1,372.68	840	840	1,010	1,010
6048	Communications	2,629.41	2,900	2,900	3,200	3,200
6049	Postage	1,299.17	1,200	1,500	1,500	1,500
6050	Travel	2,817.06	2,500	3,000	3,000	3,000
6057	Vehicle Insurance	519.25	836	300	578	578
6069	Equipment Rental	1,565.04	1,547	1,700	1,548	1,548
6073	Dues and Memberships	0.00	350	100	100	100
6078	Education and Training	256.53	350	300	300	300
	<b><i>Expenditure Total:</i></b>	<u>225,800.49</u>	<u>230,984</u>	<u>297,642</u>	<u>234,629</u>	<u>234,629</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2018-2019 Budget

Fund 100 Dept. 406

**EMERGENCY MANAGEMENT**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4200	Program Revenues	75.00	0			
4204	Inspections	55,866.27	65,915	0	60,106	60,106
4300	State Revenue	0.00	0			
4353	Emergency Services District	257,500.00	206,000	0	206,000	206,000
4484	Emergency Mgmt Citations	20.00	15	0	0	0
4602	Miscellaneous	0.00	0			
	<b>Revenue Total:</b>	<u>313,461.27</u>	<u>271,930</u>	<u>0</u>	<u>266,106</u>	<u>266,106</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	73,073.57	71,622	71,622	71,622	71,622
6003	Salaries-Employees	265,046.33	288,696	332,951	291,396	337,563
6006	FICA	25,879.99	27,932	31,081	27,918	31,450
6007	Group Health	52,800.00	52,800	59,400	52,800	59,400
6008	Retirement	32,887.84	36,357	40,490	36,465	41,114
6010	Uniforms	2,440.47	2,064	3,500	2,500	2,500
6011	Workers Compensation	7,004.33	4,552	4,708	4,552	4,798
6012	Unemployment Insurance	2,741.22	1,593	1,774	1,195	1,347
6014	Office Supplies	3,055.38	3,664	4,500	3,000	3,000
6016	Gasoline	10,178.26	12,613	14,000	13,000	13,000
6018	Diesel Fuel	0.00	0	3,000	3,000	3,000
6025	Food-Human	223.72	200	1,000	813	813
6028	Camera and Police Supplies	5,936.25	7,136	8,000	7,500	7,500
6030	Vehicle Repairs	4,788.91	4,000	5,000	4,000	4,000
6038	Small Tools and Equipment	11,613.04	3,996	5,095	3,200	3,200
6047	Mobile Phones	8,425.47	7,600	8,800	8,800	8,800
6048	Communications	17,691.06	14,500	16,000	17,500	17,500
6049	Postage	17.17	82	300	300	300
6050	Travel	2,853.45	3,581	5,500	5,500	5,500
6054	Advertising	0.00	0			
6057	Vehicle Insurance	2,765.75	2,652	3,500	3,000	3,000
6058	Liability Other Insurance	0.00	1,000	2,000	2,000	2,000
6059	Bonds	50.00	184	350	184	184
6069	Equipment Rental	2,967.72	2,968	7,000	2,968	2,968
6073	Dues and Memberships	645.35	1,000	2,000	1,000	1,000
6077	Data Processing	0.00	3,862	8,000	0	0
6078	Education and Training	2,807.00	1,533	5,000	3,000	3,000
6079	Legal Books, Publications	0.00	1,373	1,500	1,500	1,500
6082	Contractual Expense	23,489.13	30,000	30,000	25,000	25,000
6095	Other Structures	0.00	0			
6096	Equipment	32,240.00	16,555	16,270	0	0
6100	Weapons	0.00	0	2,500	0	0
6195	Safety Supplies	443.80	442	600	600	600

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2018-2019 Budget

Fund 100 Dept. 406

**EMERGENCY MANAGEMENT**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
	<i>Expenditure Total:</i>	592,065.21	604,557	695,441	594,313	655,659

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2018-2019 Budget

Fund 100 Dept. 407

**MAIL ROOM**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6014	Office Supplies	867.47	1,660	0	2,000	2,000
6048	Communications	608.06	940	0	800	800
6069	Equipment Rental	22,568.93	26,905	0	26,905	26,905
	<i>Expenditure Total:</i>	<u>24,044.46</u>	<u>29,505</u>	<u>0</u>	<u>29,705</u>	<u>29,705</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2018-2019 Budget

Fund 100 Dept. 408

**DATA PROCESSING**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	95,880.19	95,372	0	95,002	95,002
6003	Salaries-Employees	547,865.27	561,620	0	565,560	565,560
6004	Overtime	0.00	500	500	500	500
6006	FICA	47,456.79	50,604	0	50,571	50,571
6007	Group Health	94,032.92	94,222	0	94,090	94,090
6008	Retirement	61,111.19	66,371	0	66,569	66,569
6011	Workers Compensation	4,748.24	2,479	0	2,479	2,479
6012	Unemployment Insurance	5,063.78	2,909	0	2,182	2,182
6014	Office Supplies	12,708.56	6,372	15,000	14,250	14,250
6016	Gasoline	1,208.72	2,000	3,000	2,000	2,000
6030	Vehicle Repairs	487.06	1,000	2,000	1,000	1,000
6038	Small Tools and Equipment	0.00	0	4,000	0	0
6047	Mobile Phones	5,107.65	4,890	5,000	5,000	5,000
6048	Communications	342,240.81	250,000	280,000	320,000	320,000
6049	Postage	20.78	100	100	100	100
6050	Travel	4,979.46	4,000	6,500	6,500	6,500
6052	Travel-Mileage Reimbursement	0.00	0			
6057	Vehicle Insurance	789.50	750	750	750	750
6067	Equipment Maintenance	585,218.51	667,940	739,224	665,425	665,425
6069	Equipment Rental	3,572.40	3,573	4,000	2,722	2,722
6073	Dues and Memberships	0.00	200	500	200	200
6077	Data Processing	36,639.98	39,904	25,000	20,000	20,000
6078	Education and Training	9,506.08	4,910	10,000	10,000	10,000
6082	Contractual Expense	5,459.47	5,456	5,500	5,456	5,456
6096	Equipment	0.00	151,190	2,500	0	0
	<b>Expenditure Total:</b>	<u>1,864,097.36</u>	<u>2,016,362</u>	<u>1,103,574</u>	<u>1,930,356</u>	<u>1,930,356</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2018-2019 Budget

Fund 100 Dept. 409

GENERAL ADMINISTRATION

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4308	Fee Revenue Admin Fee	40,000.00	20,000	0	25,500	25,500
4320	Federal Wildlife Allocation	47,032.80	31,575	0	47,034	47,034
4341	State Mixed Drink Tax	887,696.26	879,868	0	919,479	919,479
4342	State Bingo Tax	102,658.64	97,057	0	0	0
4360	Miscellaneous Revenue	554.89	200	0	0	0
4380	Financing Proceeds	819,939.29	1,061,946			
4405	Sales Tax Commissions-Tax Auto	2,410,212.53	2,519,508	0	2,519,508	2,519,508
4418	Child Safety Admin Fee	0.00	33,075	0	33,075	33,075
4476	County's Waste Collection fee	233,924.62	235,620	0	248,998	248,998
4600	Interest Income	245,025.05	326,400	0	580,391	580,391
4601	Vending Machine Commissions	2,322.67	3,220	0	8,229	8,229
4602	Miscellaneous	217,066.02	207,747	0	125,000	125,000
4612	Snack Bar Commissions	3,300.00	3,600	0	3,600	3,600
4614	Land Rental	0.00	0			
4640	Sale of Surplus	21,129.20	50,000	0	50,000	50,000
4642	Sale of Land	192,324.69	0			
4670	Donations	0.00	0			
	<i>Revenue Total:</i>	5,223,186.66	5,469,816	0	4,560,814	4,560,814
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6014	Office Supplies	386.74	0	0	0	4,000
6025	Food-Human	0.00	0	0	0	1,000
6033	Contingencies	33,075.00	60,232	0	125,040	664,704
6038	Small Tools and Equipment	0.00	33,339			
6040	Audit and Accounting	49,252.00	45,252	0	51,000	51,000
6045	Professional Services	32,730.00	336,000	0	38,000	38,000
6047	Mobile Phones	0.00	0	0	1,368	1,368
6048	Communications	2,280.00	2,592			
6049	Postage	806.89	0			
6050	Travel	10,597.61	0	0	20,000	20,000
6052	Travel-Mileage Reimbursement	25,141.80	10,000	0	0	0
6054	Advertising	10,256.90	10,500	0	11,000	11,000
6056	Property Insurance	9,918.07	0	0	10,000	10,000
6057	Vehicle Insurance	0.00	0			
6058	Liability Other Insurance	132,626.00	88,000	0	88,000	88,000
6067	Equipment Maintenance	22,944.63	22,100	0	22,100	22,100
6070	INDIRECT COST	915,801.00	1,325,674	0	976,352	976,352
6072	Settlements and Judgments	0.00	1,000,000			
6073	Dues and Memberships	41,668.00	52,439	0	43,941	43,941
6076	Bank Fees	128,099.41	100,000	0	290,000	280,000
6077	Data Processing	0.00	7,431			
6082	Contractual Expense	996,549.34	1,190,026	0	1,148,771	1,148,771



CAMERON COUNTY, TEXAS  
GENERAL FUND  
2018-2019 Budget

Fund 100 Dept. 409

**GENERAL ADMINISTRATION**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
	<i>Expenditure Total:</i>	2,412,133.39	4,283,585	0	2,825,572	3,360,236

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2018-2019 Budget

Fund 100 Dept. 410

CIVIL DIVISION

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4223	Reimburse - Salaries	0.00	0			
	<i>Revenue Total:</i>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	131,988.36	129,418	129,418	129,418	129,418
6003	Salaries-Employees	278,910.53	240,999	284,256	296,599	296,599
6006	FICA	30,803.73	32,590	32,590	32,590	32,590
6007	Group Health	33,825.00	33,000	33,000	33,000	33,000
6008	Retirement	39,112.98	42,772	42,772	42,900	42,900
6011	Workers Compensation	368.55	1,470	1,470	1,470	1,470
6012	Unemployment Insurance	3,276.90	1,874	1,874	1,406	1,406
6014	Office Supplies	1,062.13	2,129	2,300	2,500	2,500
6038	Small Tools and Equipment	0.00	0			
6045	Professional Services	22,636.54	73,750	73,750	40,000	40,000
6048	Communications	5,125.86	5,000	5,000	6,200	6,200
6049	Postage	499.26	500	0	250	250
6050	Travel	2,237.95	8,340	8,745	7,200	7,200
6059	Bonds	71.00	0	93	93	93
6069	Equipment Rental	3,500.28	3,501	3,501	4,035	4,035
6071	Court Costs and Transcripts	1,125.90	3,300	3,000	3,000	3,000
6072	Settlements and Judgments	1,108.91	720	105,047	720	720
6073	Dues and Memberships	1,465.94	1,594	1,533	1,533	1,533
6077	Data Processing	1,305.38	5,000			
6078	Education and Training	1,485.00	3,418	6,650	3,500	3,500
6079	Legal Books, Publications	14,442.64	14,432	14,432	15,000	15,000
6082	Contractual Expense	0.00	0			
	<i>Expenditure Total:</i>	<u>574,352.84</u>	<u>603,807</u>	<u>749,431</u>	<u>621,414</u>	<u>621,414</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2018-2019 Budget

Fund 100 Dept. 411

**COMMISSIONER PCT. #1**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	40,339.79	38,493	0	38,493	38,493
6003	Salaries-Employees	12,509.36	16,701	0	17,631	17,631
6006	FICA	3,910.00	4,293	0	4,293	4,293
6007	Group Health	8,580.00	8,580	0	8,580	8,580
6008	Retirement	5,033.42	5,635	0	5,652	5,652
6011	Workers Compensation	390.83	210	0	210	210
6012	Unemployment Insurance	109.54	78	0	58	58
	<b><i>Expenditure Total:</i></b>	<u>70,872.94</u>	<u>73,990</u>	<u>0</u>	<u>74,917</u>	<u>74,917</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2018-2019 Budget

Fund 100 Dept. 412

COMMISSIONER PCT. #2

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	38,826.16	38,493	0	38,493	38,493
6003	Salaries-Employees	15,713.91	16,442	0	16,442	16,442
6006	FICA	4,139.92	4,203	0	4,293	4,293
6007	Group Health	8,580.00	8,580	0	8,580	8,580
6008	Retirement	5,194.28	5,440	0	5,652	5,652
6011	Workers Compensation	405.59	203	0	210	210
6012	Unemployment Insurance	131.31	72	0	54	54
6047	Mobile Phones	0.00	768	0	768	768
	<i>Expenditure Total:</i>	<u>72,991.17</u>	<u>74,201</u>	<u>0</u>	<u>74,492</u>	<u>74,492</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2018-2019 Budget

Fund 100 Dept. 413

**COMMISSIONER PCT. #3**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	38,489.39	38,493	0	38,493	38,493
6003	Salaries-Employees	19,648.71	19,384	0	19,384	19,384
6006	FICA	4,354.54	4,428	0	4,428	4,428
6007	Group Health	8,749.43	8,679	0	8,679	8,679
6008	Retirement	5,534.39	5,811	0	5,828	5,828
6011	Workers Compensation	433.08	217	0	217	217
6012	Unemployment Insurance	154.68	85	0	64	64
6047	Mobile Phones	736.00	768	0	811	811
	<i>Expenditure Total:</i>	78,100.22	77,865	0	77,904	77,904

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2018-2019 Budget

Fund 100 Dept. 414

**COMMISSIONER PCT. #4**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	38,489.39	38,493	0	38,493	38,493
6003	Salaries-Employees	16,440.86	16,442	0	16,442	16,442
6006	FICA	4,043.08	4,203	0	4,203	4,203
6007	Group Health	8,580.00	8,580	0	8,580	8,580
6008	Retirement	5,228.94	5,515	0	5,532	5,532
6011	Workers Compensation	411.02	206	0	206	206
6012	Unemployment Insurance	131.32	72	0	54	54
6047	Mobile Phones	0.00	768	0	768	768
	<i>Expenditure Total:</i>	<u>73,324.61</u>	<u>74,279</u>	<u>0</u>	<u>74,278</u>	<u>74,278</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2018-2019 Budget

Fund 100 Dept. 415

**BAIL BOND ADMINISTRATION**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4200	Program Revenues	0.00	477	0	0	0
4308	Fee Revenue Admin Fee	0.00	250	0	0	0
4400	Bail Bond Fees	16,605.00	21,046	0	16,000	16,000
	<i>Revenue Total:</i>	<u>16,605.00</u>	<u>21,773</u>	<u>0</u>	<u>16,000</u>	<u>16,000</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	38,109.87	38,114	38,114	38,114	38,114
6005	Extra Help	0.00	0	21,000	0	0
6006	FICA	2,698.00	2,916	2,916	2,916	2,916
6007	Group Health	6,600.00	6,600	13,200	6,600	6,600
6008	Retirement	3,627.64	3,827	3,827	3,838	3,838
6011	Workers Compensation	285.17	143	286	143	143
6012	Unemployment Insurance	304.17	168	336	126	126
6014	Office Supplies	2,932.90	800	800	800	800
6048	Communications	780.64	950	1,200	1,137	1,137
6049	Postage	0.23	250	500	250	250
6050	Travel	0.00	1,000	1,000	1,200	1,200
6069	Equipment Rental	2,060.28	2,061	2,100	2,061	2,061
6078	Education and Training	0.00	230	500	500	500
	<i>Expenditure Total:</i>	<u>57,398.90</u>	<u>57,059</u>	<u>85,779</u>	<u>57,685</u>	<u>57,685</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2018-2019 Budget

Fund 100 Dept. 416

**REPRODUCTION**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4464	Labor Charges	65,681.04	66,871	0	65,940	65,940
	<i>Revenue Total:</i>	<u>65,681.04</u>	<u>66,871</u>	<u>0</u>	<u>65,940</u>	<u>65,940</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	50,321.06	49,879	54,866	49,879	49,879
6003	Salaries-Employees	55,793.52	55,790	61,369	55,790	55,790
6005	Extra Help	11,810.41	12,449	12,449	12,449	12,449
6006	FICA	8,816.16	9,036	8,892	9,036	9,036
6007	Group Health	19,800.00	19,800	19,800	19,800	19,800
6008	Retirement	10,111.77	10,609	10,786	10,641	10,641
6011	Workers Compensation	1,881.27	1,004	1,976	1,004	1,004
6012	Unemployment Insurance	937.83	520	929	390	390
6014	Office Supplies	6,350.30	5,000	6,000	6,000	6,000
6038	Small Tools and Equipment	0.00	1,249	100	0	0
6048	Communications	319.16	300	300	400	400
6049	Postage	1.38	50	50	50	50
6050	Travel	0.00	1,200	1,200	1,440	1,440
6067	Equipment Maintenance	6,883.52	7,500	9,000	7,500	7,500
6069	Equipment Rental	3,738.00	5,000	6,000	5,000	5,000
	<i>Expenditure Total:</i>	<u>176,764.38</u>	<u>179,386</u>	<u>193,717</u>	<u>179,379</u>	<u>179,379</u>



CAMERON COUNTY, TEXAS  
GENERAL FUND  
2018-2019 Budget

Fund 100 Dept. 418

**P.D.& M. CENSUS**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4300	State Revenue	0.00	16,964			
	<i>Revenue Total:</i>	0.00	16,964	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6014	Office Supplies	0.00	1,714	3,000	0	0
6038	Small Tools and Equipment	0.00	2,500			
6045	Professional Services	0.00	7,570			
6049	Postage	0.00	430			
6050	Travel	0.00	2,530	6,000	0	0
6077	Data Processing	0.00	750	2,500	0	0
6078	Education and Training	0.00	1,470			
	<i>Expenditure Total:</i>	0.00	16,964	11,500	0	0

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2018-2019 Budget

Fund 100 Dept. 419

**PROGRAM, DEVELOPMENT & MGT.**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4353	Emergency Services District	49,747.85	43,000	0	40,000	40,000
4958	Indirect Cost	10,532.04	20,000	0	10,500	10,500
	<b>Revenue Total:</b>	<u>60,279.89</u>	<u>63,000</u>	<u>0</u>	<u>50,500</u>	<u>50,500</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	75,438.64	77,102	90,000	77,102	77,102
6003	Salaries-Employees	210,150.51	223,278	278,500	223,278	223,278
6005	Extra Help	5,793.75	20,000	20,000	20,000	20,000
6006	FICA	21,494.62	21,831	28,190	24,582	24,582
6007	Group Health	36,002.49	33,000	42,000	39,600	39,600
6008	Retirement	27,224.15	30,158	36,997	30,248	30,248
6011	Workers Compensation	2,168.20	1,201	1,395	1,201	1,201
6012	Unemployment Insurance	2,312.58	1,410	1,640	1,057	1,057
6014	Office Supplies	5,072.76	6,800	4,500	4,000	4,000
6047	Mobile Phones	920.00	960	960	960	960
6048	Communications	8,906.42	8,700	9,055	10,500	10,500
6049	Postage	1,488.31	1,000	1,000	1,000	1,000
6050	Travel	208.19	284	3,000	1,800	1,800
6054	Advertising	5,496.06	6,041	8,600	5,500	5,500
6057	Vehicle Insurance	114.75	0			
6059	Bonds	0.00	110	110	110	110
6069	Equipment Rental	2,969.04	2,970	2,970	2,970	2,970
6073	Dues and Memberships	0.00	0	500	500	500
6078	Education and Training	356.53	325	1,500	1,500	1,500
6082	Contractual Expense	0.00	50			
	<b>Expenditure Total:</b>	<u>406,117.00</u>	<u>435,220</u>	<u>530,917</u>	<u>445,908</u>	<u>445,908</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2018-2019 Budget

Fund 100 Dept. 420

**VEHICLE MAINTENANCE**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4464	Labor Charges	22,417.62	23,231	0	22,217	22,217
4601	Vending Machine Commissions	0.00	0			
	<b><i>Revenue Total:</i></b>	<u>22,417.62</u>	<u>23,231</u>	<u>0</u>	<u>22,217</u>	<u>22,217</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	54,129.57	51,108	51,108	51,108	51,108
6003	Salaries-Employees	163,658.23	162,510	162,510	162,510	162,510
6006	FICA	15,878.66	16,342	16,342	16,337	16,337
6007	Group Health	45,469.49	45,467	45,467	45,467	45,467
6008	Retirement	20,546.49	21,447	21,447	21,505	21,505
6010	Uniforms	1,244.72	1,500	1,500	1,500	1,500
6011	Workers Compensation	3,210.35	1,903	1,903	1,902	1,902
6012	Unemployment Insurance	1,709.89	940	940	705	705
6014	Office Supplies	1,974.20	1,400	1,400	2,000	2,000
6016	Gasoline	0.00	500	700	500	500
6018	Diesel Fuel	3,172.03	3,500	3,500	3,500	3,500
6022	Drugs Medicine	0.00	60	100	60	60
6030	Vehicle Repairs	2,667.30	2,500	2,500	3,000	3,000
6047	Mobile Phones	947.03	1,440	1,500	1,100	1,100
6048	Communications	1,134.11	1,000	1,000	1,400	1,400
6049	Postage	2.98	100	100	100	100
6056	Property Insurance	729.44	0	100	1,000	1,000
6057	Vehicle Insurance	702.75	1,109	1,109	1,109	1,109
6060	Electricity	7,719.42	0	8,000	0	0
6063	Sewage and Garbage	5,772.03	0	4,000	0	0
6064	Building Maintenance	1,479.50	0	1,500	0	0
6067	Equipment Maintenance	2,913.13	3,000	1,500	4,000	4,000
6069	Equipment Rental	180.00	200	200	200	200
6077	Data Processing	0.00	1,900	2,000	5,000	5,000
6078	Education and Training	56.53	250	500	250	250
	<b><i>Expenditure Total:</i></b>	<u>335,297.85</u>	<u>318,176</u>	<u>330,926</u>	<u>324,253</u>	<u>324,253</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2018-2019 Budget

Fund 100 Dept. 4201

**VEHICLE MAINTENANCE**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6014	Office Supplies	0.00	600	600	600	600
6018	Diesel Fuel	0.00	0	400	0	0
6056	Property Insurance	0.00	800	3,000	5,000	5,000
6060	Electricity	0.00	8,000	5,000	8,000	8,000
6062	Water	0.00	1,000	1,000	1,000	1,000
6063	Sewage and Garbage	0.00	4,000	0	4,900	4,900
6064	Building Maintenance	0.00	1,500	1,000	1,500	1,500
6067	Equipment Maintenance	0.00	1,500	3,000	1,500	1,500
6082	Contractual Expense	0.00	800	800	800	800
	<i>Expenditure Total:</i>	<u>0.00</u>	<u>18,200</u>	<u>14,800</u>	<u>23,300</u>	<u>23,300</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2018-2019 Budget

Fund 100 Dept. 425

COUNTY CLERK - JUDICIAL

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4430	Fee Revenue	201,815.52	251,200	0	167,153	167,153
4431	Service Fees	12,203.68	20,999	0	10,593	10,593
4440	Court Cost	309.78	1,100	0	200	200
4441	Copy Reimbursements	47,264.69	63,412	0	50,505	50,505
4445	County Clerk-Judicial Rec Mgt	19,542.71	20,404	0	17,880	17,880
4509	Transaction Fee	6,203.76	12,401	0	5,923	5,923
4540	Fines	222,716.75	306,015	0	170,099	170,099
4600	Interest Income	14,943.27	11,925	0	33,862	33,862
4705	Long/Short	-10.00	0			
<i>Revenue Total:</i>		<u>524,990.16</u>	<u>687,456</u>	<u>0</u>	<u>456,215</u>	<u>456,215</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	42,695.16	43,605	48,305	46,005	46,005
6003	Salaries-Employees	627,371.34	640,946	704,601	671,046	671,046
6006	FICA	49,159.27	54,854	57,597	54,854	54,854
6007	Group Health	156,862.00	156,862	158,400	155,866	155,866
6008	Retirement	63,796.50	71,992	75,591	72,207	72,207
6011	Workers Compensation	5,009.92	2,689	2,689	2,689	2,689
6012	Unemployment Insurance	5,342.96	3,155	6,023	2,366	2,366
6014	Office Supplies	10,097.74	17,600	20,000	15,000	15,000
6048	Communications	2,382.32	2,900	7,200	3,000	3,000
6049	Postage	23,410.43	20,000	20,000	20,000	20,000
6050	Travel	1,894.86	3,000	4,700	3,600	3,600
6069	Equipment Rental	8,623.69	10,430	8,730	9,520	9,520
6078	Education and Training	2,838.34	1,200	2,200	1,200	1,200
6082	Contractual Expense	0.00	0			
<i>Expenditure Total:</i>		<u>999,484.53</u>	<u>1,029,233</u>	<u>1,116,036</u>	<u>1,057,353</u>	<u>1,057,353</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2018-2019 Budget

Fund 100 Dept. 426

COUNTY COURT AT LAW I

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4334	Aid Count Court at Law	139,968.67	84,000	0	84,000	84,000
4415	Judges Signature Probate Fee	574.86	675	0	615	615
4434	PSI State	0.00	0			
	<i>Revenue Total:</i>	<u>140,543.53</u>	<u>84,675</u>	<u>0</u>	<u>84,615</u>	<u>84,615</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	151,596.79	151,600	151,600	151,600	151,600
6003	Salaries-Employees	312,274.95	307,694	338,333	307,694	307,694
6006	FICA	32,737.77	35,228	37,480	35,228	35,228
6007	Group Health	45,972.96	45,943	46,200	46,200	46,200
6008	Retirement	44,156.83	46,101	49,189	46,239	46,239
6010	Uniforms	270.00	550	605	550	550
6011	Workers Compensation	4,533.76	2,253	4,842	2,253	2,253
6012	Unemployment Insurance	2,472.84	1,353	3,920	1,015	1,015
6014	Office Supplies	1,355.63	4,403	1,980	2,000	2,000
6044	Appointed Attorneys	13,809.12	1,911	3,300	2,000	2,000
6045	Professional Services	803.75	1,676	26,000	1,000	1,000
6047	Mobile Phones	0.00	110	594	0	0
6048	Communications	1,304.08	1,733	1,210	1,631	1,631
6049	Postage	1.60	100	110	100	100
6050	Travel	3,976.44	4,200	4,620	5,040	5,040
6057	Vehicle Insurance	0.00	0			
6058	Liability Other Insurance	1,160.32	1,510	1,661	1,510	1,510
6059	Bonds	177.50	320	352	320	320
6067	Equipment Maintenance	0.00	0	5,000	0	0
6069	Equipment Rental	1,134.00	1,400	1,540	1,134	1,134
6071	Court Costs and Transcripts	0.00	380	1,100	1,000	1,000
6073	Dues and Memberships	525.00	500	550	500	500
6077	Data Processing	1,444.98	1,105			
6078	Education and Training	2,450.00	2,100	2,310	2,100	2,100
6079	Legal Books, Publications	435.00	0	1,000	0	0
6082	Contractual Expense	0.00	130	130	300	300
	<i>Expenditure Total:</i>	<u>622,593.32</u>	<u>612,300</u>	<u>683,626</u>	<u>609,414</u>	<u>609,414</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2018-2019 Budget

Fund 100 Dept. 4261

COUNTY COURT AT LAW IV

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4334	Aid Count Court at Law	43,151.00	0	0	84,000	84,000
4415	Judges Signature Probate Fee	0.00	0	0	615	615
	<b>Revenue Total:</b>	<u>43,151.00</u>	<u>0</u>	<u>0</u>	<u>84,615</u>	<u>84,615</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	114,889.09	151,600	151,600	151,600	151,600
6003	Salaries-Employees	257,194.02	309,030	339,933	309,030	309,030
6006	FICA	27,901.63	35,238	37,603	35,279	35,279
6007	Group Health	39,544.17	46,200	46,200	46,200	46,200
6008	Retirement	35,615.26	46,247	49,350	46,385	46,385
6010	Uniforms	209.90	289	605	550	550
6011	Workers Compensation	3,558.11	2,885	4,854	2,885	2,885
6012	Unemployment Insurance	2,034.30	1,360	3,932	1,020	1,020
6014	Office Supplies	1,751.43	1,800	2,052	2,000	2,000
6028	Camera and Police Supplies	387.65	0	1,292	1,175	1,175
6044	Appointed Attorneys	0.00	40,000	45,000	40,000	40,000
6045	Professional Services	0.00	550	605	550	550
6047	Mobile Phones	471.64	540	594	540	540
6048	Communications	606.52	1,100	1,210	1,631	1,631
6049	Postage	118.32	371	500	110	110
6050	Travel	4,280.51	4,200	4,788	5,040	5,040
6052	Travel-Mileage Reimbursement	0.00	0	0	5,000	0
6058	Liability Other Insurance	1,500.00	1,500	1,650	1,500	1,500
6059	Bonds	0.00	178	196	178	178
6069	Equipment Rental	755.25	1,813	1,994	1,813	1,813
6071	Court Costs and Transcripts	0.00	766	1,210	1,100	1,100
6073	Dues and Memberships	0.00	175	550	500	500
6078	Education and Training	3,405.00	3,934	2,394	2,100	2,100
6079	Legal Books, Publications	0.00	0	1,140	0	0
	<b>Expenditure Total:</b>	<u>494,222.80</u>	<u>649,776</u>	<u>699,252</u>	<u>656,186</u>	<u>651,186</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2018-2019 Budget

Fund 100 Dept. 427

COUNTY COURT AT LAW II

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4334	Aid Count Court at Law	117,817.67	84,000	0	84,000	84,000
4415	Judges Signature Probate Fee	574.86	675	0	615	615
	<b>Revenue Total:</b>	<u>118,392.53</u>	<u>84,675</u>	<u>0</u>	<u>84,615</u>	<u>84,615</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	151,596.79	151,600	151,600	151,600	151,600
6003	Salaries-Employees	258,515.43	260,069	340,211	260,069	314,977
6006	FICA	28,775.52	31,534	37,623	31,548	35,734
6007	Group Health	39,347.99	39,343	46,200	39,600	46,200
6008	Retirement	39,043.81	41,277	45,640	41,401	46,912
6010	Uniforms	423.46	0	605	550	550
6011	Workers Compensation	4,148.07	2,072	4,856	2,072	2,278
6012	Unemployment Insurance	2,063.22	1,142	3,934	856	1,037
6014	Office Supplies	6,086.84	3,389	3,080	2,000	2,000
6044	Appointed Attorneys	10,750.03	0	1,650	2,000	2,000
6045	Professional Services	0.00	0	550	500	500
6047	Mobile Phones	499.79	540	594	540	540
6048	Communications	1,122.59	1,100	1,210	1,600	1,600
6049	Postage	1.37	5	110	100	100
6050	Travel	5,956.56	5,436	6,270	5,040	5,040
6058	Liability Other Insurance	1,160.32	1,500	1,650	1,220	1,220
6059	Bonds	71.00	154	198	180	180
6069	Equipment Rental	1,132.80	1,134	1,247	1,134	1,134
6071	Court Costs and Transcripts	375.00	0	1,100	1,000	1,000
6073	Dues and Memberships	495.00	560	550	500	500
6077	Data Processing	2,912.31	3,111			
6078	Education and Training	3,820.00	1,150	2,310	2,100	2,100
6079	Legal Books, Publications	604.60	0			
6082	Contractual Expense	0.00	125	300	300	300
	<b>Expenditure Total:</b>	<u>558,902.50</u>	<u>545,241</u>	<u>651,488</u>	<u>545,910</u>	<u>617,502</u>



CAMERON COUNTY, TEXAS  
GENERAL FUND  
2018-2019 Budget

Fund 100 Dept. 428

COUNTY COURT AT LAW III

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4334	Aid Count Court at Law	95,666.66	84,000	0	84,000	84,000
4415	Judges Signature Probate Fee	574.85	675	0	615	615
4602	Miscellaneous	339.68	0			
	<b><i>Revenue Total:</i></b>	<u>96,581.19</u>	<u>84,675</u>	<u>0</u>	<u>84,615</u>	<u>84,615</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	160,654.39	151,600	151,600	151,600	151,600
6003	Salaries-Employees	253,674.57	253,266	283,605	253,266	253,266
6006	FICA	28,834.55	31,014	32,875	31,014	31,014
6007	Group Health	39,347.99	39,343	39,600	39,600	39,600
6008	Retirement	39,457.64	40,606	43,145	40,606	40,606
6010	Uniforms	427.76	550	605	550	550
6011	Workers Compensation	4,067.08	2,047	4,390	2,047	2,047
6012	Unemployment Insurance	1,980.70	1,113	3,438	1,113	1,113
6014	Office Supplies	2,296.14	1,800	3,080	2,000	2,000
6044	Appointed Attorneys	9,999.97	3,000	3,300	2,000	2,000
6045	Professional Services	0.00	600	600	600	600
6047	Mobile Phones	499.79	540	594	540	540
6048	Communications	1,130.37	1,100	1,210	1,600	1,600
6049	Postage	91.25	110	110	110	110
6050	Travel	3,127.38	4,595	4,620	5,040	5,040
6058	Liability Other Insurance	1,500.00	1,500	1,661	1,500	1,500
6059	Bonds	0.00	180	180	180	180
6069	Equipment Rental	2,393.28	2,394	1,540	2,394	2,394
6071	Court Costs and Transcripts	50.00	1,000	1,100	1,000	1,000
6073	Dues and Memberships	460.00	500	550	500	500
6077	Data Processing	0.00	0			
6078	Education and Training	2,195.00	1,705	2,310	2,100	2,100
6079	Legal Books, Publications	603.00	0			
6082	Contractual Expense	0.00	0	300	300	300
	<b><i>Expenditure Total:</i></b>	<u>552,790.86</u>	<u>538,563</u>	<u>580,413</u>	<u>539,660</u>	<u>539,660</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2018-2019 Budget

Fund 100 Dept. 4285

COUNTY COURT AT LAW V

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4334	Aid Count Court at Law	0.00	63,000	0	84,000	84,000
4415	Judges Signature Probate Fee	0.00	500	0	615	615
	<b><i>Revenue Total:</i></b>	<u>0.00</u>	<u>63,500</u>	<u>0</u>	<u>84,615</u>	<u>84,615</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	0.00	111,951	0	151,600	151,600
6003	Salaries-Employees	0.00	186,717	0	253,445	253,445
6006	FICA	0.00	22,878	0	31,027	31,027
6007	Group Health	0.00	24,590	0	39,600	39,600
6008	Retirement	0.00	29,986	0	40,728	40,728
6010	Uniforms	0.00	1,200	0	550	550
6011	Workers Compensation	0.00	2,047	0	2,047	2,047
6012	Unemployment Insurance	0.00	1,113	0	834	834
6014	Office Supplies	0.00	4,300	0	2,000	2,000
6028	Camera and Police Supplies	0.00	1,200	0	0	0
6044	Appointed Attorneys	0.00	3,000	0	2,000	2,000
6045	Professional Services	0.00	1,000	0	1,000	1,000
6048	Communications	0.00	1,100	0	1,600	1,600
6049	Postage	0.00	0	0	100	100
6050	Travel	0.00	2,800	0	5,040	5,040
6058	Liability Other Insurance	0.00	1,220	0	1,220	1,220
6059	Bonds	0.00	320	0	320	320
6069	Equipment Rental	0.00	1,813	0	1,813	1,813
6071	Court Costs and Transcripts	0.00	0	0	1,000	1,000
6073	Dues and Memberships	0.00	500	0	500	500
6078	Education and Training	0.00	2,500	0	2,100	2,100
	<b><i>Expenditure Total:</i></b>	<u>0.00</u>	<u>400,235</u>	<u>0</u>	<u>538,524</u>	<u>538,524</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2018-2019 Budget

Fund 100 Dept. 435

**DISTRICT COURTS**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4422	Steno Fees and Interpreter Fee	77,539.06	79,370	0	74,172	74,172
4427	Jury Fees	265,761.02	275,964	0	275,964	275,964
4602	Miscellaneous	0.00	0			
	<i>Revenue Total:</i>	<u>343,300.08</u>	<u>355,334</u>	<u>0</u>	<u>350,136</u>	<u>350,136</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	100,627.28	100,800	0	100,800	100,800
6002	Salaries-Assistants/Deputies	840,057.87	966,690	0	966,690	966,690
6003	Salaries-Employees	1,185,710.48	1,204,320	0	1,204,320	1,204,320
6004	Overtime	620.11	0			
6005	Extra Help	41,286.92	33,790	35,000	35,000	30,000
6006	FICA	161,639.54	176,471	0	176,471	176,180
6007	Group Health	278,569.65	284,592	0	287,760	287,760
6008	Retirement	201,852.04	227,596	0	228,276	228,276
6010	Uniforms	2,411.22	3,343	5,000	3,343	5,100
6011	Workers Compensation	24,614.53	13,443	0	13,443	13,424
6012	Unemployment Insurance	16,245.54	9,685	0	7,264	7,247
6014	Office Supplies	16,965.64	16,877	18,000	18,000	18,000
6028	Camera and Police Supplies	1,183.18	1,500	3,000	1,500	5,000
6038	Small Tools and Equipment	0.00	14,345	2,600	0	0
6044	Appointed Attorneys	27,600.00	30,000	30,000	30,000	30,000
6045	Professional Services	28,458.55	1,000	2,000	1,000	1,000
6046	Medical and Dental	0.00	0			
6047	Mobile Phones	644.00	1,817	1,817	1,817	1,817
6048	Communications	17,591.47	18,000	20,000	21,000	21,000
6049	Postage	2,285.64	2,700	3,000	3,000	3,000
6050	Travel	26,481.32	28,000	35,000	33,600	33,600
6058	Liability Other Insurance	3,445.64	4,500	6,600	4,500	4,500
6059	Bonds	71.00	200	0	200	200
6067	Equipment Maintenance	0.00	2,611			
6069	Equipment Rental	20,945.61	21,000	21,000	21,000	21,000
6071	Court Costs and Transcripts	61,757.91	32,000	30,000	30,000	30,000
6073	Dues and Memberships	2,044.00	2,740	3,000	2,740	2,740
6076	Bank Fees	0.00	0			
6077	Data Processing	6,352.58	1,333	10,000	0	0
6078	Education and Training	6,450.00	8,400	9,000	8,400	8,400
6079	Legal Books, Publications	83,056.78	0			
6082	Contractual Expense	0.00	0			
6084	Judges	10,660.56	10,600	12,600	12,600	12,600
6085	Juror's Fees	323,012.00	357,389	360,000	360,000	360,000
6086	Juror's Expense	1,364.53	1,300	2,000	1,000	1,000
	<i>Expenditure Total:</i>	<u>3,494,005.59</u>	<u>3,577,042</u>	<u>609,617</u>	<u>3,573,724</u>	<u>3,573,654</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2018-2019 Budget

Fund 100 Dept. 4351

**INDIGENT DEFENSE**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4300	State Revenue	230,314.25	357,403	0	264,128	264,128
4332	Reimbursement Indigent defense	108,921.90	110,917	0	166,204	166,204
	<b>Revenue Total:</b>	<u>339,236.15</u>	<u>468,320</u>	<u>0</u>	<u>430,332</u>	<u>430,332</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	126,519.18	123,381	0	123,381	123,381
6003	Salaries-Employees	32,898.05	37,889	0	37,889	37,889
6006	FICA	11,925.17	12,337	0	12,337	12,337
6007	Group Health	19,800.00	19,800	0	19,800	19,800
6008	Retirement	15,189.43	16,191	0	16,191	16,191
6009	Auto Allowance	1,572.68	0			
6011	Workers Compensation	1,207.12	605	0	605	605
6012	Unemployment Insurance	1,287.75	710	0	710	710
6014	Office Supplies	0.00	1,600	0	1,600	1,600
6044	Appointed Attorneys	2,065,421.26	2,040,000	0	2,040,000	2,040,000
6045	Professional Services	82,703.56	125,000	0	125,000	125,000
6047	Mobile Phones	0.00	308	0	0	0
6048	Communications	778.59	600	0	1,353	1,353
6049	Postage	0.46	150	0	150	150
6050	Travel	0.00	1,000	0	1,200	1,200
6071	Court Costs and Transcripts	23,572.60	60,000	0	60,000	60,000
6078	Education and Training	0.00	750	0	750	750
	<b>Expenditure Total:</b>	<u>2,382,875.85</u>	<u>2,440,321</u>	<u>0</u>	<u>2,440,966</u>	<u>2,440,966</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2018-2019 Budget

Fund 100 Dept. 4352

**CRIMINAL HEARINGS OFFICER**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4430	Fee Revenue	24,028.23	32,113	0	31,908	31,908
4440	Court Cost	333.68	449	0	459	459
4480	Justices of the Peace	0.61	0			
4540	Fines	12.00	0			
4600	Interest Income	5.55	0	0	14	14
	<b>Revenue Total:</b>	<u>24,380.07</u>	<u>32,562</u>	<u>0</u>	<u>32,381</u>	<u>32,381</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	93,490.11	0			
6003	Salaries-Employees	36,266.57	35,472	70,944	35,472	35,472
6004	Overtime	0.00	0			
6005	Extra Help	21,976.40	49,632	32,274	49,632	49,632
6006	FICA	11,260.88	6,510	7,896	6,510	6,510
6007	Group Health	19,800.00	6,600	13,200	6,600	6,600
6008	Retirement	12,366.92	3,561	7,144	3,572	3,572
6010	Uniforms	0.00	0	2,500	0	0
6011	Workers Compensation	1,129.92	319	387	319	319
6012	Unemployment Insurance	1,205.24	374	341	281	281
6014	Office Supplies	4,183.38	1,525	1,600	1,600	1,600
6048	Communications	0.00	0	0	0	800
6049	Postage	1.15	0	250	250	250
6050	Travel	0.00	0	5,000	0	1,800
6059	Bonds	100.00	100	200	200	200
6064	Building Maintenance	0.00	0			
6069	Equipment Rental	0.00	0	0	0	2,049
6073	Dues and Memberships	0.00	75			
6077	Data Processing	0.00	0	5,000	0	0
6078	Education and Training	0.00	350	0	0	600
6082	Contractual Expense	0.00	0	0	594	594
	<b>Expenditure Total:</b>	<u>201,780.57</u>	<u>104,518</u>	<u>146,736</u>	<u>105,030</u>	<u>110,279</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2018-2019 Budget

Fund 100 Dept. 4353

**COURTHOUSE SECURITY**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4430	Fee Revenue	195,810.20	190,935	0	198,214	198,214
	<i>Revenue Total:</i>	<u>195,810.20</u>	<u>190,935</u>	<u>0</u>	<u>198,214</u>	<u>198,214</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6050	Travel	0.00	0	0	0	10,000
6078	Education and Training	0.00	0	0	0	10,000
	<i>Expenditure Total:</i>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>20,000</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2018-2019 Budget

Fund 100 Dept. 4355

**JUVENILE COURT**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	129,634.16	139,077	139,077	139,077	139,077
6003	Salaries-Employees	129,713.87	132,333	132,333	132,333	132,333
6006	FICA	19,700.67	20,855	20,804	20,804	20,804
6007	Group Health	33,000.00	33,000	33,000	33,000	33,000
6008	Retirement	21,496.05	27,250	27,331	27,331	27,331
6010	Uniforms	0.00	900	900	900	900
6011	Workers Compensation	3,974.72	2,079	2,079	2,079	2,079
6012	Unemployment Insurance	2,055.52	1,194	896	896	896
6014	Office Supplies	775.69	1,000	1,000	1,000	1,000
6028	Camera and Police Supplies	1,800.00	216			
6045	Professional Services	13,000.00	19,784	20,000	20,000	20,000
6047	Mobile Phones	540.00	540	540	540	540
6050	Travel	3,602.91	4,000	4,800	4,800	4,800
6069	Equipment Rental	2,335.20	2,336	2,336	2,336	2,336
6073	Dues and Memberships	75.00	260	260	260	260
6078	Education and Training	1,025.00	1,000	1,000	1,000	1,000
6082	Contractual Expense	11,250.00	0			
	<b><i>Expenditure Total:</i></b>	<u>373,978.79</u>	<u>385,824</u>	<u>386,356</u>	<u>386,356</u>	<u>386,356</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2018-2019 Budget

Fund 100 Dept. 4357

**M&O MAGISTRATE COURT**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	0.00	0	11,594	0	0
6006	FICA	0.00	0	887	0	0
6007	Group Health	0.00	0	3,300	0	0
6008	Retirement	0.00	0	1,164	0	0
6010	Uniforms	0.00	0	150	0	0
6011	Workers Compensation	0.00	0	565	0	0
6012	Unemployment Insurance	0.00	0	93	0	0
6014	Office Supplies	1,172.38	1,030	1,030	1,030	1,030
6038	Small Tools and Equipment	1,118.75	1,300	1,300	1,300	1,300
6048	Communications	1,294.46	700	700	800	0
6056	Property Insurance	0.00	1,529	1,529	1,529	1,529
6064	Building Maintenance	1,381.91	5,000	3,000	3,000	3,000
6067	Equipment Maintenance	182.01	1,000	3,000	3,000	3,000
6069	Equipment Rental	853.60	2,049	2,049	2,049	0
6082	Contractual Expense	132.98	600	1,120	600	600
	<b><i>Expenditure Total:</i></b>	<u>6,136.09</u>	<u>13,208</u>	<u>31,481</u>	<u>13,308</u>	<u>10,459</u>



CAMERON COUNTY, TEXAS  
GENERAL FUND  
2018-2019 Budget

Fund 100 Dept. 450

**DISTRICT CLERK**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4430	Fee Revenue	51,747.16	53,744	0	47,086	47,086
4431	Service Fees	19,475.28	20,227	0	19,363	19,363
4442	Copy Reimbursement-Dist Clerk	169,244.23	171,883	0	144,893	144,893
4446	Dist Clerk-Judicial Recd Mgmt	30,751.06	31,316	0	30,006	30,006
4448	Dist. Clerk-Passport Revenue	66,490.25	67,277	0	68,619	68,619
4449	Research fees - District Clrk	23,583.00	24,288	0	22,209	22,209
4452	District Clerk FAX Fee	8.00	0			
4453	Passport Picture fee-Dist Clrk	20,320.00	20,080	0	23,254	23,254
4468	Retrieval fees - Dist. Clerk	920.00	987	0	155	155
4470	District Clerk	696,017.90	631,780	0	537,115	537,115
4509	Transaction Fee	12,418.00	12,677	0	11,698	11,698
4510	District Clerk	360,652.70	375,092	0	357,754	357,754
4540	Fines	21,187.36	22,036	0	21,022	21,022
4600	Interest Income	22,772.95	22,268	0	57,278	57,278
4602	Miscellaneous	7,864.58	7,982	0	500	500
4670	Donations	0.00	0			
<b>Revenue Total:</b>		<u>1,503,452.47</u>	<u>1,461,637</u>	<u>0</u>	<u>1,340,952</u>	<u>1,340,952</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	80,998.26	81,000	81,000	81,000	81,000
6002	Salaries-Assistants/Deputies	53,105.20	51,908	53,000	51,908	51,908
6003	Salaries-Employees	1,282,788.00	1,281,500	1,340,000	1,286,500	1,286,500
6004	Overtime	6,636.87	0			
6005	Extra Help	4,270.96	6,237	10,000	10,000	10,000
6006	FICA	105,503.30	107,017	107,017	109,423	109,423
6007	Group Health	283,800.00	283,800	283,800	283,800	283,800
6008	Retirement	135,544.34	142,509	142,509	142,934	142,934
6011	Workers Compensation	10,625.76	5,360	5,360	5,360	5,360
6012	Unemployment Insurance	10,686.39	5,933	5,933	4,450	4,450
6014	Office Supplies	36,893.94	35,750	38,000	35,750	35,750
6016	Gasoline	1,401.14	2,000	3,000	2,000	2,000
6030	Vehicle Repairs	1,006.44	2,000	2,000	2,000	2,000
6047	Mobile Phones	0.00	960	960	960	960
6048	Communications	19,614.63	21,000	21,000	25,000	25,000
6049	Postage	72,982.82	63,000	63,000	63,000	63,000
6050	Travel	9,885.75	7,100	10,500	7,100	7,100
6057	Vehicle Insurance	538.50	533	533	533	533
6058	Liability Other Insurance	6,069.82	6,533	6,100	6,100	6,100
6059	Bonds	0.00	1,243	1,243	1,243	1,243
6067	Equipment Maintenance	0.00	500	500	500	500
6069	Equipment Rental	32,868.30	32,010	34,000	32,010	32,010
6073	Dues and Memberships	175.00	360	360	360	360

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2018-2019 Budget

Fund 100 Dept. 450

**DISTRICT CLERK**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
6077	Data Processing	61,136.74	50,000	60,000	50,000	50,000
6078	Education and Training	4,750.00	4,230	5,000	3,500	3,500
6082	Contractual Expense	4,968.56	4,944	4,944	4,221	4,221
	<i>Expenditure Total:</i>	<u>2,226,250.72</u>	<u>2,197,427</u>	<u>2,279,759</u>	<u>2,209,652</u>	<u>2,209,652</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2018-2019 Budget

Fund 100 Dept. 452

**JUSTICE OF PEACE ADMIN.**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4430	Fee Revenue	0.00	3,061	0	0	0
4454	JPTEch Fee	145,461.65	120,123	0	111,373	111,373
	<b>Revenue Total:</b>	<u>145,461.65</u>	<u>123,184</u>	<u>0</u>	<u>111,373</u>	<u>111,373</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	49,134.45	48,266	0	48,266	48,266
6006	FICA	3,590.69	3,692	0	3,692	3,692
6007	Group Health	6,600.00	6,600	0	6,600	6,600
6008	Retirement	4,682.00	4,846	0	4,860	4,860
6011	Workers Compensation	361.21	181	0	181	181
6012	Unemployment Insurance	385.40	212	0	159	159
6014	Office Supplies	0.00	500	0	0	0
6047	Mobile Phones	501.63	960	0	456	456
6050	Travel	366.62	1,200	0	2,400	2,400
6067	Equipment Maintenance	0.00	0	0	45,000	45,000
6071	Court Costs and Transcripts	3,537.00	10,000	0	5,000	5,000
6073	Dues and Memberships	0.00	455	0	455	455
6077	Data Processing	80,866.82	45,000	0	0	0
6078	Education and Training	0.00	0			
	<b>Expenditure Total:</b>	<u>150,025.82</u>	<u>121,912</u>	<u>0</u>	<u>117,069</u>	<u>117,069</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2018-2019 Budget

Fund 100 Dept. 453

**JUSTICE OF THE PEACE #1**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4430	Fee Revenue	372,842.44	354,794	0	292,090	292,090
4440	Court Cost	16,471.20	15,958	0	12,442	12,442
4480	Justices of the Peace	6,372.97	4,126	0	5,550	5,550
4540	Fines	6,981.85	6,889	0	6,113	6,113
4600	Interest Income	209.92	356	0	325	325
4602	Miscellaneous	0.00	0			
4705	Long/Short	24.80	41	0	0	0
	<i>Revenue Total:</i>	<u>402,903.18</u>	<u>382,164</u>	<u>0</u>	<u>316,520</u>	<u>316,520</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	50,966.13	50,983	56,081	50,983	50,983
6003	Salaries-Employees	99,277.43	95,619	122,435	99,217	99,217
6004	Overtime	0.00	0			
6005	Extra Help	4,364.00	10,305	10,000	0	0
6006	FICA	11,731.22	12,691	13,791	11,903	11,903
6007	Group Health	26,400.00	26,400	33,000	26,400	26,400
6008	Retirement	14,311.15	15,080	16,444	15,125	15,125
6009	Auto Allowance	5,151.56	5,400	6,000	5,400	5,400
6010	Uniforms	0.00	0	1,500	0	0
6011	Workers Compensation	1,155.63	602	1,100	563	563
6012	Unemployment Insurance	825.55	482	695	327	327
6014	Office Supplies	2,130.72	2,300	2,650	2,650	2,650
6047	Mobile Phones	274.20	960	960	960	960
6048	Communications	663.02	500	500	720	720
6049	Postage	686.92	1,000	1,500	1,000	1,000
6050	Travel	974.25	1,850	3,000	1,800	1,800
6059	Bonds	0.00	178	178	178	178
6069	Equipment Rental	2,699.64	1,906	2,268	1,906	1,906
6073	Dues and Memberships	0.00	100	300	100	100
6076	Bank Fees	435.89	0	0	300	300
6077	Data Processing	0.00	0	2,000	0	0
6078	Education and Training	200.00	600	1,000	600	600
6079	Legal Books, Publications	0.00	0	300	0	0
6082	Contractual Expense	0.00	1,536	1,536	1,536	1,536
	<i>Expenditure Total:</i>	<u>222,247.31</u>	<u>228,492</u>	<u>277,238</u>	<u>221,668</u>	<u>221,668</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2018-2019 Budget

Fund 100 Dept. 454

**JUSTICE OF THE PEACE #2-1**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4430	Fee Revenue	417,669.26	418,040	0	421,157	421,157
4440	Court Cost	15,195.47	16,359	0	16,705	16,705
4480	Justices of the Peace	43,213.00	48,800	0	50,076	50,076
4540	Fines	8,051.47	8,084	0	11,524	11,524
4600	Interest Income	229.86	455	0	538	538
4705	Long/Short	24.05	0			
	<i>Revenue Total:</i>	<u>484,383.11</u>	<u>491,738</u>	<u>0</u>	<u>500,000</u>	<u>500,000</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	50,966.13	50,983	56,081	50,983	50,983
6003	Salaries-Employees	154,697.91	143,365	175,300	159,365	159,365
6006	FICA	15,712.97	16,578	18,236	16,578	16,578
6007	Group Health	39,600.00	39,600	43,560	39,600	39,600
6008	Retirement	19,583.68	21,119	23,231	21,182	21,182
6009	Auto Allowance	5,151.56	5,400	5,940	5,400	5,400
6010	Uniforms	0.00	0			
6011	Workers Compensation	1,542.34	789	868	789	789
6012	Unemployment Insurance	1,237.82	701	771	526	526
6014	Office Supplies	4,613.25	4,914	4,560	3,800	3,800
6047	Mobile Phones	920.00	960	1,056	960	960
6048	Communications	2,899.43	1,100	1,320	3,900	3,900
6049	Postage	2,480.70	3,000	3,300	3,000	3,000
6050	Travel	1,278.63	1,600	3,000	3,000	3,000
6059	Bonds	177.50	178	196	178	178
6069	Equipment Rental	2,892.84	2,893	3,182	2,893	2,893
6073	Dues and Memberships	135.00	250	165	150	150
6076	Bank Fees	502.66	450	0	450	450
6078	Education and Training	950.00	450	990	900	900
6079	Legal Books, Publications	36.00	36	385	350	350
6082	Contractual Expense	1,536.00	1,536	1,690	1,279	1,279
6096	Equipment	0.00	0			
	<i>Expenditure Total:</i>	<u>306,914.42</u>	<u>295,902</u>	<u>343,831</u>	<u>315,283</u>	<u>315,283</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2018-2019 Budget

Fund 100 Dept. 455

**JUSTICE OF THE PEACE #2-2**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4430	Fee Revenue	519,452.15	496,286	0	432,194	432,194
4440	Court Cost	17,540.34	17,431	0	14,025	14,025
4480	Justices of the Peace	16,599.80	15,918	0	26,152	26,152
4540	Fines	10,527.63	10,131	0	8,969	8,969
4600	Interest Income	276.98	505	0	470	470
4705	Long/Short	2.30	0			
	<b>Revenue Total:</b>	<u>564,399.20</u>	<u>540,271</u>	<u>0</u>	<u>481,810</u>	<u>481,810</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	50,966.13	50,983	56,383	50,983	50,983
6003	Salaries-Employees	124,740.36	117,292	127,492	127,492	127,492
6006	FICA	13,245.42	14,066	0	14,066	14,066
6007	Group Health	33,000.00	33,000	0	33,000	33,000
6008	Retirement	16,733.92	17,919	0	17,972	17,972
6009	Auto Allowance	5,151.56	5,400	5,400	5,400	5,400
6011	Workers Compensation	1,304.64	669	0	669	669
6012	Unemployment Insurance	984.12	561	0	421	421
6014	Office Supplies	3,330.77	3,616	3,500	3,000	3,000
6047	Mobile Phones	187.94	0	1,000	960	960
6048	Communications	2,628.81	2,758	0	3,300	3,300
6049	Postage	2,994.38	2,500	4,000	3,000	3,000
6050	Travel	2,658.82	1,626	4,500	3,000	3,000
6059	Bonds	0.00	178	0	178	178
6069	Equipment Rental	2,459.83	2,424	0	2,424	2,424
6073	Dues and Memberships	0.00	500	500	135	135
6076	Bank Fees	415.89	260	0	400	400
6078	Education and Training	600.00	750	2,500	750	750
6079	Legal Books, Publications	312.00	0	900	300	300
6082	Contractual Expense	1,536.00	1,536	2,000	1,279	1,279
	<b>Expenditure Total:</b>	<u>263,250.59</u>	<u>256,038</u>	<u>208,175</u>	<u>268,729</u>	<u>268,729</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2018-2019 Budget

Fund 100 Dept. 456

**JUSTICE OF THE PEACE #3-1**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4430	Fee Revenue	224,266.44	227,021	0	247,319	247,319
4440	Court Cost	8,917.87	9,525	0	10,929	10,929
4480	Justices of the Peace	12,321.10	12,884	0	15,744	15,744
4540	Fines	7,018.75	7,453	0	8,650	8,650
4600	Interest Income	129.32	236	0	305	305
	<b>Revenue Total:</b>	<u>252,653.48</u>	<u>257,119</u>	<u>0</u>	<u>282,947</u>	<u>282,947</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	47,044.33	50,983	50,983	50,983	50,983
6003	Salaries-Employees	66,623.20	59,445	67,345	67,345	95,619
6006	FICA	8,965.65	9,263	0	9,539	11,702
6007	Group Health	19,800.00	19,800	0	19,800	26,400
6008	Retirement	10,711.82	11,880	0	11,916	14,763
6009	Auto Allowance	4,747.38	5,400	6,000	5,400	5,400
6010	Uniforms	0.00	0	1,000	0	0
6011	Workers Compensation	854.95	444	0	444	550
6012	Unemployment Insurance	747.24	296	0	222	316
6014	Office Supplies	862.41	1,190	2,000	2,000	2,000
6016	Gasoline	0.00	0	2,400	0	0
6047	Mobile Phones	784.92	960	1,000	960	960
6048	Communications	2,193.89	2,200	3,500	2,700	2,700
6049	Postage	1,309.39	2,000	4,000	2,000	2,000
6050	Travel	2,147.55	2,733	4,000	1,800	1,800
6059	Bonds	92.50	178	400	178	178
6067	Equipment Maintenance	0.00	0			
6069	Equipment Rental	801.00	990	800	990	990
6073	Dues and Memberships	60.00	200	500	135	135
6076	Bank Fees	502.66	0	0	350	350
6078	Education and Training	150.00	300	1,000	600	600
6079	Legal Books, Publications	0.00	27	500	150	150
6082	Contractual Expense	1,536.00	1,536	500	909	909
6087	Miscellaneous	0.00	0	400	0	0
6096	Equipment	0.00	0	29,000	0	0
	<b>Expenditure Total:</b>	<u>169,934.89</u>	<u>169,825</u>	<u>175,328</u>	<u>178,421</u>	<u>218,505</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2018-2019 Budget

Fund 100 Dept. 457

**JUSTICE OF THE PEACE #3-2**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4430	Fee Revenue	314,388.28	306,439	0	274,546	274,546
4440	Court Cost	12,443.52	12,339	0	10,441	10,441
4480	Justices of the Peace	5,186.50	4,903	0	3,860	3,860
4540	Fines	9,398.71	9,450	0	7,731	7,731
4600	Interest Income	178.88	300	0	317	317
4705	Long/Short	10.10	0			
	<b>Revenue Total:</b>	<u>341,605.99</u>	<u>333,431</u>	<u>0</u>	<u>296,895</u>	<u>296,895</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	50,966.13	50,983	50,983	50,983	50,983
6003	Salaries-Employees	64,423.40	63,746	63,746	63,746	92,020
6006	FICA	8,879.54	9,263	9,263	9,263	11,426
6007	Group Health	19,800.00	19,800	19,800	19,800	26,400
6008	Retirement	10,988.61	11,519	11,553	11,553	14,400
6009	Auto Allowance	5,151.56	5,400	5,400	5,400	5,400
6011	Workers Compensation	858.79	430	430	430	536
6012	Unemployment Insurance	508.78	280	280	210	304
6014	Office Supplies	1,086.68	2,000	2,000	2,000	2,000
6045	Professional Services	0.00	0	1,000	0	0
6047	Mobile Phones	920.00	960	960	960	960
6048	Communications	2,882.04	2,900	2,900	2,900	2,900
6049	Postage	1,470.69	2,000	2,000	2,000	2,000
6050	Travel	1,474.75	1,500	1,500	1,800	1,800
6059	Bonds	0.00	178	178	178	178
6069	Equipment Rental	801.00	990	990	990	990
6073	Dues and Memberships	135.00	200	200	135	135
6076	Bank Fees	548.24	0	0	350	350
6078	Education and Training	450.00	600	600	600	600
6082	Contractual Expense	1,536.00	1,536	1,536	909	909
	<b>Expenditure Total:</b>	<u>172,881.21</u>	<u>174,285</u>	<u>175,319</u>	<u>174,207</u>	<u>214,291</u>



CAMERON COUNTY, TEXAS  
GENERAL FUND  
2018-2019 Budget

Fund 100 Dept. 458

**JUSTICE OF THE PEACE #4**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4430	Fee Revenue	196,939.88	181,298	0	250,747	250,747
4440	Court Cost	8,223.46	7,629	0	9,118	9,118
4480	Justices of the Peace	9,833.07	9,598	0	9,378	9,378
4540	Fines	5,955.44	5,706	0	6,499	6,499
4600	Interest Income	120.21	180	0	283	283
4602	Miscellaneous	0.00	0			
	<b>Revenue Total:</b>	<u>221,072.06</u>	<u>204,411</u>	<u>0</u>	<u>276,025</u>	<u>276,025</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	50,966.13	50,983	56,383	50,983	50,983
6002	Salaries-Assistants/Deputies	0.00	0	66,136	0	0
6003	Salaries-Employees	73,039.41	64,445	67,345	67,345	67,345
6004	Overtime	0.00	0			
6005	Extra Help	0.00	9,850	0	0	28,274
6006	FICA	9,361.69	10,293	0	9,539	11,702
6007	Group Health	19,800.00	19,800	0	19,800	19,800
6008	Retirement	11,821.71	11,880	0	11,916	11,916
6009	Auto Allowance	5,151.56	5,400	7,400	5,400	5,400
6011	Workers Compensation	884.38	481	860	444	550
6012	Unemployment Insurance	536.27	339	312	222	316
6014	Office Supplies	1,823.47	1,800	5,000	1,800	1,800
6047	Mobile Phones	1,413.87	960	960	960	960
6048	Communications	1,176.92	1,100	1,100	1,280	1,280
6049	Postage	499.83	1,000	4,000	1,000	1,000
6050	Travel	984.82	1,600	6,000	1,800	1,800
6059	Bonds	0.00	178	178	178	178
6069	Equipment Rental	1,434.96	1,435	2,000	1,435	1,435
6073	Dues and Memberships	80.00	100	500	135	135
6076	Bank Fees	563.66	0	0	350	350
6078	Education and Training	275.00	500	6,000	600	600
6079	Legal Books, Publications	0.00	100	700	100	100
6082	Contractual Expense	1,664.00	1,536	1,536	594	594
	<b>Expenditure Total:</b>	<u>181,477.68</u>	<u>183,780</u>	<u>226,410</u>	<u>175,881</u>	<u>206,518</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2018-2019 Budget

Fund 100 Dept. 460

**JUSTICE OF THE PEACE #5-1**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4430	Fee Revenue	403,389.77	424,725	0	483,497	483,497
4440	Court Cost	16,818.82	17,212	0	22,450	22,450
4480	Justices of the Peace	24,522.28	24,257	0	28,040	28,040
4486	Sheriff Arrest Fees	0.00	681	0	0	0
4540	Fines	11,560.41	11,643	0	14,496	14,496
4600	Interest Income	238.09	360	0	620	620
	<b>Revenue Total:</b>	<u>456,529.37</u>	<u>478,878</u>	<u>0</u>	<u>549,103</u>	<u>549,103</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	50,966.13	50,983	60,000	50,983	50,983
6002	Salaries-Assistants/Deputies	0.00	0			
6003	Salaries-Employees	130,701.04	134,064	151,000	136,464	136,464
6006	FICA	13,861.00	14,826	0	14,692	14,692
6007	Group Health	33,000.00	33,000	0	33,000	33,000
6008	Retirement	17,317.70	18,729	0	18,736	18,736
6009	Auto Allowance	5,151.56	5,400	6,000	5,400	5,400
6010	Uniforms	513.65	550	600	550	550
6011	Workers Compensation	2,492.42	1,230	0	1,206	1,206
6012	Unemployment Insurance	1,089.99	596	0	443	443
6014	Office Supplies	1,910.39	2,500	3,000	3,000	3,000
6016	Gasoline	1,506.56	1,800	1,800	1,800	1,800
6028	Camera and Police Supplies	0.00	0			
6030	Vehicle Repairs	559.02	1,000	1,000	1,000	1,000
6047	Mobile Phones	920.00	960	960	960	960
6049	Postage	1,973.94	2,000	3,000	2,000	2,000
6050	Travel	1,773.35	2,500	3,000	2,500	2,500
6057	Vehicle Insurance	331.50	442	500	442	442
6058	Liability Other Insurance	0.00	9	0	9	9
6059	Bonds	177.50	178	250	178	178
6069	Equipment Rental	1,604.00	2,005	2,500	2,005	2,005
6073	Dues and Memberships	0.00	100	250	100	100
6076	Bank Fees	764.86	0	0	250	250
6078	Education and Training	800.00	750	1,000	750	750
6079	Legal Books, Publications	0.00	100	250	100	100
6082	Contractual Expense	1,536.00	1,536	1,750	569	569
	<b>Expenditure Total:</b>	<u>268,950.61</u>	<u>275,258</u>	<u>236,860</u>	<u>277,137</u>	<u>277,137</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2018-2019 Budget

Fund 100 Dept. 4601

**JUSTICE OF THE PEACE #5-3**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4430	Fee Revenue	491,095.48	448,105	0	658,815	658,815
4440	Court Cost	16,882.52	15,766	0	20,206	20,206
4480	Justices of the Peace	5,591.30	5,063	0	7,711	7,711
4540	Fines	11,300.53	10,253	0	17,388	17,388
4600	Interest Income	267.59	420	0	652	652
4705	Long/Short	0.00	0			
	<i>Revenue Total:</i>	<u>525,137.42</u>	<u>479,607</u>	<u>0</u>	<u>704,772</u>	<u>704,772</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	50,966.13	50,983	50,983	50,983	50,983
6003	Salaries-Employees	87,348.51	125,767	105,180	130,567	130,567
6006	FICA	10,323.11	14,444	14,444	14,412	14,412
6007	Group Health	26,400.00	33,000	33,000	33,000	33,000
6008	Retirement	13,166.50	18,228	18,228	18,282	18,282
6009	Auto Allowance	5,151.56	5,400	5,400	5,400	5,400
6010	Uniforms	0.00	550	550	550	550
6011	Workers Compensation	1,031.59	1,191	1,191	1,191	1,191
6012	Unemployment Insurance	693.03	574	574	431	431
6014	Office Supplies	1,905.88	2,500	3,500	2,500	2,500
6028	Camera and Police Supplies	0.00	700	1,200	0	0
6047	Mobile Phones	920.00	960	960	960	960
6048	Communications	6,871.72	7,100	7,100	7,100	7,100
6049	Postage	1,594.50	2,000	3,000	1,500	1,500
6050	Travel	764.74	2,000	3,000	2,400	2,400
6059	Bonds	319.50	178	200	178	178
6069	Equipment Rental	1,942.02	2,061	2,061	2,061	2,061
6073	Dues and Memberships	60.00	100	200	100	100
6076	Bank Fees	440.32	0	0	200	200
6078	Education and Training	325.00	750	1,500	750	750
6079	Legal Books, Publications	0.00	100	1,500	100	100
6082	Contractual Expense	0.00	1,536	1,536	1,536	1,536
6100	Weapons	0.00	650	0	0	0
	<i>Expenditure Total:</i>	<u>210,224.11</u>	<u>270,772</u>	<u>255,307</u>	<u>274,201</u>	<u>274,201</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2018-2019 Budget

Fund 100 Dept. 461

**JUSTICE OF THE PEACE #5-2**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4430	Fee Revenue	215,149.82	224,184	0	218,220	218,220
4440	Court Cost	9,484.85	9,761	0	8,468	8,468
4480	Justices of the Peace	12,161.40	11,006	0	16,909	16,909
4540	Fines	5,584.47	5,510	0	5,773	5,773
4600	Interest Income	138.84	204	0	281	281
4602	Miscellaneous	0.00	0			
	<i>Revenue Total:</i>	<u>242,519.38</u>	<u>250,665</u>	<u>0</u>	<u>249,651</u>	<u>249,651</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	51,870.63	51,889	51,889	51,889	51,889
6003	Salaries-Employees	106,203.12	129,965	109,140	134,165	134,165
6006	FICA	11,916.66	14,715	15,000	14,692	14,692
6007	Group Health	26,400.00	33,000	33,000	33,000	33,000
6008	Retirement	15,073.47	18,680	18,680	18,736	18,736
6009	Auto Allowance	5,151.56	5,400	10,000	5,400	5,400
6010	Uniforms	0.00	550	550	550	550
6011	Workers Compensation	1,130.73	1,208	1,208	1,208	1,208
6012	Unemployment Insurance	791.83	590	590	443	443
6014	Office Supplies	2,966.96	3,000	3,500	3,000	3,000
6028	Camera and Police Supplies	0.00	775	300	0	0
6047	Mobile Phones	352.08	960	960	960	960
6048	Communications	0.00	166			
6049	Postage	2,568.52	3,000	3,000	3,000	3,000
6050	Travel	1,756.70	2,000	3,000	2,400	2,400
6059	Bonds	0.00	178	178	178	178
6069	Equipment Rental	966.16	1,480	803	1,480	1,480
6073	Dues and Memberships	0.00	60	100	100	100
6076	Bank Fees	614.46	0	0	250	250
6078	Education and Training	40.00	750	1,200	750	750
6079	Legal Books, Publications	0.00	0	150	100	100
6082	Contractual Expense	1,536.00	1,536	1,536	569	569
6100	Weapons	0.00	372	0	0	0
	<i>Expenditure Total:</i>	<u>229,338.88</u>	<u>270,274</u>	<u>254,784</u>	<u>272,870</u>	<u>272,870</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2018-2019 Budget

Fund 100 Dept. 464

**JUSTICE OF THE PEACE 2-3**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4430	Fee Revenue	201,442.48	183,972	0	387,044	387,044
4440	Court Cost	8,640.63	8,078	0	15,867	15,867
4480	Justices of the Peace	29,449.20	30,444	0	21,162	21,162
4540	Fines	7,672.46	7,253	0	13,854	13,854
4600	Interest Income	142.46	216	0	492	492
4705	Long/Short	7.10	0			
	<b>Revenue Total:</b>	<u>247,354.33</u>	<u>229,963</u>	<u>0</u>	<u>438,419</u>	<u>438,419</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	47,271.36	47,275	50,981	47,275	50,983
6003	Salaries-Employees	89,934.05	99,217	0	99,217	99,217
6005	Extra Help	3,783.75	9,860			
6006	FICA	10,676.27	12,374	0	11,620	11,903
6007	Group Health	26,400.00	26,400	0	26,400	26,400
6008	Retirement	13,064.57	14,708	0	14,752	15,125
6009	Auto Allowance	5,151.56	5,400	5,400	5,400	5,400
6011	Workers Compensation	1,044.88	586	0	549	563
6012	Unemployment Insurance	736.77	480	0	327	327
6014	Office Supplies	2,658.38	3,000	3,500	3,000	3,000
6047	Mobile Phones	1,008.08	960	1,000	960	960
6048	Communications	3,571.15	900	0	3,570	3,570
6049	Postage	2,323.80	1,500	4,000	2,500	2,500
6050	Travel	1,470.33	2,000	4,500	2,400	2,400
6059	Bonds	0.00	178	0	178	178
6069	Equipment Rental	2,970.72	2,971	0	2,971	2,971
6076	Bank Fees	445.89	0	0	350	350
6077	Data Processing	0.00	0			
6078	Education and Training	300.00	600	2,500	600	600
6079	Legal Books, Publications	0.00	700	900	200	200
6082	Contractual Expense	0.00	1,536	2,000	1,536	1,536
	<b>Expenditure Total:</b>	<u>212,811.56</u>	<u>230,645</u>	<u>74,781</u>	<u>223,805</u>	<u>228,183</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2018-2019 Budget

Fund 100 Dept. 475

**DISTRICT ATTORNEY**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4337	DA Food Stamp Prosecutions	5,600.00	7,467	0	1,500	1,500
4338	State Aid-County Attorney	44,224.16	64,739	0	62,462	62,462
4460	County Attorney	63,667.65	74,760	0	58,537	58,537
4480	Justices of the Peace	93.80	99	0	75	75
	<i>Revenue Total:</i>	<u>113,585.61</u>	<u>147,065</u>	<u>0</u>	<u>122,574</u>	<u>122,574</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	29,235.16	28,156	28,156	28,156	28,156
6002	Salaries-Assistants/Deputies	1,948,179.58	2,015,651	2,256,816	2,061,651	2,061,651
6003	Salaries-Employees	1,449,820.46	1,503,265	1,718,501	1,535,585	1,535,585
6006	FICA	256,280.04	277,659	0	277,173	277,173
6007	Group Health	458,891.80	439,771	0	439,771	439,771
6008	Retirement	325,878.88	362,869	0	363,953	363,953
6009	Auto Allowance	5,151.56	5,400	0	0	0
6011	Workers Compensation	24,474.22	12,469	0	12,469	12,469
6012	Unemployment Insurance	27,029.63	16,229	0	12,434	12,434
6014	Office Supplies	27,382.19	28,000	29,000	28,000	28,000
6028	Camera and Police Supplies	0.00	5,000	10,000	5,000	5,000
6045	Professional Services	5,000.00	2,450	6,000	5,000	5,000
6047	Mobile Phones	107.88	108	108	108	108
6048	Communications	21,455.46	25,000	25,000	23,000	23,000
6049	Postage	3,400.30	4,000	6,000	4,000	4,000
6050	Travel	37,552.41	34,000	37,400	33,600	33,600
6059	Bonds	500.00	500	500	500	500
6067	Equipment Maintenance	718.38	0	3,000	3,000	3,000
6069	Equipment Rental	13,644.86	14,170	14,320	14,320	14,320
6071	Court Costs and Transcripts	12,207.20	9,500	13,000	8,000	8,000
6073	Dues and Memberships	8,907.00	9,600	10,000	9,600	9,600
6078	Education and Training	15,275.00	14,850	13,000	13,000	13,000
6079	Legal Books, Publications	24,130.36	26,850	27,500	27,500	27,500
6082	Contractual Expense	13,670.15	10,207	16,207	16,207	16,207
6105	Laboratory Xray	0.00	0			
	<i>Expenditure Total:</i>	<u>4,708,892.52</u>	<u>4,845,704</u>	<u>4,214,508</u>	<u>4,922,027</u>	<u>4,922,027</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2018-2019 Budget

Fund 100 Dept. 491

**VOTER REGISTRATION & ELECTIONS**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	80,590.60	78,132	78,132	78,132	78,132
6003	Salaries-Employees	245,973.95	266,440	376,831	266,440	310,791
6004	Overtime	64,108.17	8,000	50,000	8,000	50,000
6005	Extra Help	233,267.01	245,000	245,000	245,000	245,000
6006	FICA	52,171.34	45,788	45,788	45,788	52,394
6007	Group Health	74,468.47	66,000	66,000	66,000	72,600
6008	Retirement	34,982.82	35,398	35,398	35,504	44,200
6011	Workers Compensation	7,044.00	2,241	2,241	2,241	2,565
6012	Unemployment Insurance	5,512.34	2,629	2,629	1,972	2,257
6014	Office Supplies	86,870.07	91,600	90,000	97,000	90,000
6016	Gasoline	2,453.25	4,000	4,000	4,000	4,000
6025	Food-Human	0.00	900	300	300	300
6030	Vehicle Repairs	1,486.60	8,800	1,000	1,000	2,040
6038	Small Tools and Equipment	1,667.49	0			
6045	Professional Services	2,240.61	4,365	8,250	8,250	8,250
6046	Medical and Dental	0.00	0			
6047	Mobile Phones	39,572.87	29,230	30,000	29,230	30,000
6048	Communications	4,999.44	3,585	5,000	2,960	4,541
6049	Postage	16,985.52	70,000	50,000	60,000	50,000
6050	Travel	7,059.78	6,250	5,000	3,600	3,600
6054	Advertising	10,565.19	10,000	10,000	10,000	10,000
6057	Vehicle Insurance	899.50	1,200	1,200	1,200	1,200
6059	Bonds	70.00	150	150	150	150
6067	Equipment Maintenance	111,306.97	60,275	90,000	70,275	90,000
6068	Real Estate Rental	0.00	550	550	550	550
6069	Equipment Rental	10,492.68	1,115	2,500	2,500	2,500
6073	Dues and Memberships	475.00	300	500	500	500
6077	Data Processing	13,294.74	55,271	46,384	50,000	50,884
6078	Education and Training	1,000.00	2,135	1,500	1,500	1,500
6079	Legal Books, Publications	0.00	250	50	50	50
6082	Contractual Expense	495.00	500	1,000	500	1,000
6096	Equipment	0.00	800,261			
<b><i>Expenditure Total:</i></b>		<u>1,110,053.41</u>	<u>1,900,365</u>	<u>1,249,403</u>	<u>1,092,642</u>	<u>1,209,004</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2018-2019 Budget

Fund 100 Dept. 495

**COUNTY AUDITOR**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4461	Audit Fees	33,486.00	33,633	0	34,356	34,356
4602	Miscellaneous	25.00	0			
4958	Indirect Cost	14,304.00	14,304	0	14,500	14,500
	<i>Revenue Total:</i>	<u>47,815.00</u>	<u>47,937</u>	<u>0</u>	<u>48,856</u>	<u>48,856</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	119,226.47	127,296	0	127,296	131,114
6002	Salaries-Assistants/Deputies	950,327.94	988,093	0	988,066	1,018,706
6004	Overtime	2,473.48	3,000	0	3,000	3,000
6005	Extra Help	0.00	0			
6006	FICA	77,854.44	85,630	0	85,643	88,264
6007	Group Health	145,200.00	145,200	0	145,200	145,200
6008	Retirement	102,119.98	112,286	0	112,639	116,089
6011	Workers Compensation	8,063.50	4,194	0	4,195	4,323
6012	Unemployment Insurance	8,598.81	4,921	0	3,691	3,804
6014	Office Supplies	11,120.77	13,300	13,300	13,300	13,300
6016	Gasoline	681.90	900	1,000	1,000	1,000
6030	Vehicle Repairs	29.49	600	600	600	600
6047	Mobile Phones	1,435.23	1,480	1,480	1,480	1,480
6048	Communications	19,112.87	18,500	22,085	22,036	22,036
6049	Postage	1,963.00	2,000	2,000	2,000	2,000
6050	Travel	12,254.38	12,500	14,000	12,000	12,000
6057	Vehicle Insurance	559.50	221	300	300	300
6059	Bonds	0.00	100	0	0	0
6067	Equipment Maintenance	59,372.40	62,630	64,260	64,260	64,260
6069	Equipment Rental	4,783.27	5,311	5,600	5,312	5,312
6070	INDIRECT COST	0.00	0			
6073	Dues and Memberships	2,146.00	2,500	2,500	2,500	2,500
6077	Data Processing	37,448.30	21,638	6,000	6,000	6,000
6078	Education and Training	6,249.00	4,950	7,000	7,000	7,000
6082	Contractual Expense	0.00	100			
	<i>Expenditure Total:</i>	<u>1,571,020.73</u>	<u>1,617,350</u>	<u>140,125</u>	<u>1,607,518</u>	<u>1,648,288</u>



CAMERON COUNTY, TEXAS  
GENERAL FUND  
2018-2019 Budget

Fund 100 Dept. 4951

COUNTY PURCHASING

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	79,279.69	77,863	77,863	77,863	77,863
6003	Salaries-Employees	202,808.79	196,516	203,716	203,716	203,716
6006	FICA	21,259.59	21,614	21,541	21,614	21,614
6007	Group Health	46,200.00	46,200	46,200	46,200	46,200
6008	Retirement	26,857.39	28,271	27,003	28,355	28,355
6011	Workers Compensation	2,096.83	1,056	2,112	1,056	1,056
6012	Unemployment Insurance	2,236.10	1,239	2,253	929	929
6014	Office Supplies	2,783.45	2,652	2,397	2,397	2,397
6047	Mobile Phones	1,356.22	1,416	1,416	1,431	1,431
6048	Communications	6,542.04	6,300	6,300	7,837	7,837
6049	Postage	370.33	450	450	450	450
6050	Travel	729.53	1,450	1,450	1,740	1,740
6054	Advertising	20,042.20	20,000	20,000	25,000	25,000
6069	Equipment Rental	2,593.80	2,594	2,384	2,384	2,384
6073	Dues and Memberships	320.00	320	310	310	310
6077	Data Processing	1,324.33	0			
6078	Education and Training	1,083.04	975	1,450	1,450	1,450
	<b><i>Expenditure Total:</i></b>	<u>417,883.33</u>	<u>408,916</u>	<u>416,845</u>	<u>422,732</u>	<u>422,732</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2018-2019 Budget

Fund 100 Dept. 497

COUNTY TREASURER

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	68,776.31	65,032	70,000	65,032	65,032
6002	Salaries-Assistants/Deputies	47,375.56	48,510	50,935	48,510	48,510
6003	Salaries-Employees	62,374.27	63,355	66,523	63,355	63,355
6006	FICA	13,052.30	13,533	0	13,533	13,533
6007	Group Health	26,400.00	26,400	0	26,400	26,400
6008	Retirement	17,014.21	17,760	0	17,813	17,813
6011	Workers Compensation	1,323.89	663	0	663	663
6012	Unemployment Insurance	892.77	492	0	369	369
6014	Office Supplies	6,488.76	4,220	8,000	6,000	6,000
6047	Mobile Phones	920.00	960	960	960	960
6048	Communications	3,390.49	3,300	3,300	4,212	4,212
6049	Postage	8,709.76	8,800	8,800	8,800	8,800
6050	Travel	3,196.03	3,600	3,500	3,200	3,200
6059	Bonds	767.00	615	5,615	5,615	5,615
6067	Equipment Maintenance	202.50	500	700	500	500
6069	Equipment Rental	2,969.16	2,970	2,970	2,970	2,970
6073	Dues and Memberships	220.00	450	500	450	450
6078	Education and Training	555.00	650	900	900	900
6079	Legal Books, Publications	322.40	610	300	300	300
6082	Contractual Expense	1,536.00	1,536	2,000	3,105	3,105
6096	Equipment	0.00	6,430	6,430	0	0
	<i>Expenditure Total:</i>	266,486.41	270,386	231,433	272,687	272,687

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2018-2019 Budget

Fund 100 Dept. 499

**TAX ASSESSOR/COLLECTOR**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4150	Vehicle Inventory Tax Surplus	22,721.30	35,570	0	35,570	35,570
4154	Beer, Wine, Liquor Commissions	6,831.00	10,557	0	8,713	8,713
4201	Beer Licenses (net)	18,553.50	36,684	0	29,868	29,868
4202	Liquor Licenses (net)	75,791.00	81,033	0	79,179	79,179
4209	Gaming licenses	16,316.50	23,621	0	17,769	17,769
4340	Tax Commissions-AdValorem	2,132,330.60	2,292,723	0	2,382,149	2,466,375
4369	Rental TxDot lease	0.00	0			
4403	Certificates of Title	457,255.00	456,932	0	462,220	462,220
4404	Tax Certificates	7,130.00	8,235	0	7,060	7,060
4418	Child Safety Admin Fee	0.00	0			
4450	Tax Assessor/Collector-Auto	954,364.98	962,596	0	978,596	978,596
4600	Interest Income	24,606.05	44,650	0	72,882	72,882
4602	Miscellaneous	9,400.53	10,441	0	5,909	5,909
4609	TWX Reimbursement	6,620.25	5,884	0	4,902	4,902
4640	Sale of Surplus	0.00	0			
4705	Long/Short	5,668.69	6,150	0	2,500	2,500
<b>Revenue Total:</b>		<u>3,737,589.40</u>	<u>3,975,076</u>	<u>0</u>	<u>4,087,317</u>	<u>4,171,543</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	95,050.24	87,955	87,955	87,955	87,955
6002	Salaries-Assistants/Deputies	143,308.50	164,458	164,458	164,458	164,458
6003	Salaries-Employees	1,779,944.51	1,869,124	2,092,451	1,972,053	2,025,053
6005	Extra Help	27,212.00	25,000	25,000	25,000	25,000
6006	FICA	150,687.10	167,891	179,382	172,158	176,212
6007	Group Health	437,476.88	460,028	495,000	473,715	486,915
6008	Retirement	192,236.54	217,620	235,424	224,004	229,341
6011	Workers Compensation	15,269.63	9,485	18,640	9,572	9,771
6012	Unemployment Insurance	15,577.88	9,256	18,759	7,133	7,308
6014	Office Supplies	54,135.31	55,800	65,000	55,800	64,060
6016	Gasoline	4,536.29	4,300	5,000	5,000	5,000
6030	Vehicle Repairs	3,291.49	3,000	4,000	3,500	3,500
6038	Small Tools and Equipment	2,528.68	1,460	0	0	0
6047	Mobile Phones	4,581.85	3,900	4,600	4,600	4,600
6048	Communications	35,690.23	36,600	72,000	51,800	51,800
6049	Postage	89,066.80	102,000	104,000	102,000	102,000
6050	Travel	1,935.10	8,000	8,000	4,000	4,000
6052	Travel-Mileage Reimbursement	0.00	0			
6054	Advertising	21,000.00	21,000	21,000	21,000	21,000
6057	Vehicle Insurance	1,701.75	2,000	2,000	2,000	2,000
6059	Bonds	3,692.00	701	701	701	701
6067	Equipment Maintenance	15,359.64	15,000	15,000	15,000	15,000
6069	Equipment Rental	26,693.71	30,000	39,700	36,000	36,000

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2018-2019 Budget

Fund 100 Dept. 499

**TAX ASSESSOR/COLLECTOR**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
6073	Dues and Memberships	1,212.50	1,491	1,491	1,491	1,491
6076	Bank Fees	2,135.80	1,540	3,000	3,000	3,000
6077	Data Processing	51,626.04	47,370	54,370	47,474	54,370
6078	Education and Training	1,229.99	3,046	3,076	3,046	3,046
6079	Legal Books, Publications	0.00	0			
6082	Contractual Expense	11,136.00	20,707	27,600	27,589	27,589
6096	Equipment	0.00	25,685			
	<i>Expenditure Total:</i>	<u>3,188,316.46</u>	<u>3,394,417</u>	<u>3,747,607</u>	<u>3,520,049</u>	<u>3,611,170</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2018-2019 Budget

Fund 100 Dept. 4997

**VEHICLE INVENTORY TAX**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4150	Vehicle Inventory Tax Surplus	73,774.89	148,331	150,221	0	150,221
	<i>Revenue Total:</i>	<u>73,774.89</u>	<u>148,331</u>	<u>150,221</u>	<u>0</u>	<u>150,221</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	7,002.21	7,000	7,000	0	7,000
6003	Salaries-Employees	42,550.20	41,986	45,892	0	45,892
6005	Extra Help	5,889.40	16,100	20,000	0	20,000
6006	FICA	4,198.18	5,852	3,511	0	3,511
6007	Group Health	8,281.12	6,600	6,600	0	6,600
6008	Retirement	4,719.46	5,672	4,608	0	4,608
6011	Workers Compensation	414.98	798	344	0	344
6012	Unemployment Insurance	418.88	337	367	0	367
6014	Office Supplies	0.00	10,900	10,000	0	10,000
6016	Gasoline	0.00	4,896	4,896	0	4,896
6027	Clothing	0.00	0	600	0	600
6028	Camera and Police Supplies	0.00	0	600	0	600
6038	Small Tools and Equipment	0.00	4,636	4,500	0	4,500
6047	Mobile Phones	0.00	0	720	0	720
6048	Communications	0.00	500	500	0	500
6049	Postage	0.46	3,330	3,300	0	3,300
6050	Travel	0.00	1,500	3,000	0	3,000
6054	Advertising	0.00	1,600	1,600	0	1,600
6069	Equipment Rental	0.00	2,000	2,000	0	2,000
6073	Dues and Memberships	0.00	500	500	0	500
6077	Data Processing	0.00	5,500	7,000	0	7,000
6078	Education and Training	0.00	2,000	2,000	0	2,000
6079	Legal Books, Publications	300.00	500	500	0	500
6096	Equipment	0.00	26,124	20,183	0	20,183
	<i>Expenditure Total:</i>	<u>73,774.89</u>	<u>148,331</u>	<u>150,221</u>	<u>0</u>	<u>150,221</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2018-2019 Budget

Fund 100 Dept. 5011

**M&O VETERANS' OFFICE**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6014	Office Supplies	1,755.57	2,600	2,600	2,600	2,600
6056	Property Insurance	428.59	400	400	413	413
6060	Electricity	2,277.15	2,298	2,298	2,298	2,298
6062	Water	175.05	500	500	200	200
6063	Sewage and Garbage	1,336.44	1,000	1,000	1,360	1,360
6064	Building Maintenance	3.96	1,500	1,500	1,500	1,500
6067	Equipment Maintenance	652.96	1,000	1,000	1,000	1,000
6082	Contractual Expense	467.84	600	500	600	600
	<i>Expenditure Total:</i>	<u>7,097.56</u>	<u>9,898</u>	<u>9,798</u>	<u>9,971</u>	<u>9,971</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2018-2019 Budget

Fund 100 Dept. 5012

**M&O ELECTIONS OFFICE**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6014	Office Supplies	2,483.32	2,600	2,600	2,600	2,600
6056	Property Insurance	1,261.29	1,200	1,200	1,215	1,215
6060	Electricity	6,741.62	6,700	6,700	6,700	6,700
6062	Water	321.27	600	600	400	400
6063	Sewage and Garbage	1,346.84	1,000	1,000	1,500	1,500
6064	Building Maintenance	957.02	1,000	1,000	1,000	1,000
6067	Equipment Maintenance	421.57	1,000	1,000	1,000	1,000
6082	Contractual Expense	594.78	600	600	600	600
	<b><i>Expenditure Total:</i></b>	<u>14,127.71</u>	<u>14,700</u>	<u>14,700</u>	<u>15,015</u>	<u>15,015</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2018-2019 Budget

Fund 100 Dept. 5015

M&O LEVEE ST. ANNEX

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	45,826.43	63,100	63,100	67,000	67,000
6004	Overtime	87.98	0			
6005	Extra Help	0.00	0			
6006	FICA	3,495.46	5,126	5,126	5,126	5,126
6007	Group Health	17,050.00	19,800	19,800	19,800	19,800
6008	Retirement	4,396.70	6,727	6,727	6,747	6,747
6010	Uniforms	0.00	1,000	1,000	1,000	1,000
6011	Workers Compensation	2,158.51	1,631	1,631	1,631	1,631
6012	Unemployment Insurance	354.55	295	295	221	221
6014	Office Supplies	4,189.55	8,400	8,400	5,000	5,000
6018	Diesel Fuel	0.00	0	600	600	600
6048	Communications	0.00	12,000	12,000	0	0
6056	Property Insurance	14,054.14	14,500	14,500	14,500	14,500
6060	Electricity	32,520.51	126,000	110,000	110,000	110,000
6062	Water	1,190.61	11,000	12,000	2,000	2,000
6063	Sewage and Garbage	1,501.63	8,000	8,000	4,800	4,800
6064	Building Maintenance	6,013.40	20,200	20,000	20,000	20,000
6067	Equipment Maintenance	10,253.37	11,600	11,600	15,000	15,000
6069	Equipment Rental	0.00	3,100	1,000	0	0
6082	Contractual Expense	2,051,965.27	7,700	20,000	20,000	20,000
6096	Equipment	0.00	69,742			
	<b><i>Expenditure Total:</i></b>	<u>2,195,058.11</u>	<u>389,921</u>	<u>315,779</u>	<u>293,425</u>	<u>293,425</u>



CAMERON COUNTY, TEXAS  
GENERAL FUND  
2018-2019 Budget

Fund 100 Dept. 5016

**M&O ANIMAL SHELTER**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6014	Office Supplies	6,192.79	1,000	0	1,000	1,000
6017	Butane	7,490.72	12,600	0	12,000	12,000
6024	Animal Feed	3,424.52	0			
6056	Property Insurance	0.00	0	0	1,200	1,200
6060	Electricity	1,064.25	6,500	0	11,000	11,000
6062	Water	905.23	1,900	0	2,500	2,500
6063	Sewage and Garbage	5,275.00	8,000	0	8,000	8,000
6064	Building Maintenance	0.00	2,000	0	4,000	4,000
6067	Equipment Maintenance	0.00	3,000	0	3,000	3,000
6082	Contractual Expense	0.00	300	0	300	300
	<i>Expenditure Total:</i>	24,352.51	35,300	0	43,000	43,000

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2018-2019 Budget

Fund 100 Dept. 502

**M&O CAMERON PARK LAW ENFORCEMENT**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6014	Office Supplies	0.00	500	500	500	500
6056	Property Insurance	318.39	300	300	307	307
6060	Electricity	0.00	358	358	358	358
6062	Water	343.08	500	500	500	500
6063	Sewage and Garbage	466.59	500	500	500	500
6064	Building Maintenance	0.00	2,000	2,000	2,000	2,000
6067	Equipment Maintenance	1,050.00	1,000	1,000	1,000	1,000
6082	Contractual Expense	1,276.00	1,750	1,500	1,750	1,750
6195	Safety Supplies	0.00	50	200	50	50
	<i>Expenditure Total:</i>	<u>3,454.06</u>	<u>6,958</u>	<u>6,858</u>	<u>6,965</u>	<u>6,965</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2018-2019 Budget

Fund 100 Dept. 503

**M&O LOS FRESNOS**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4614	Land Rental	22,320.00	22,320	0	22,320	22,320
	<i>Revenue Total:</i>	<u>22,320.00</u>	<u>22,320</u>	<u>0</u>	<u>22,320</u>	<u>22,320</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6004	Overtime	0.00	0			
6005	Extra Help	5,944.03	12,029	12,029	12,029	12,029
6006	FICA	456.93	920	920	920	920
6010	Uniforms	287.91	300	300	300	300
6011	Workers Compensation	290.20	293	293	293	293
6012	Unemployment Insurance	47.68	53	53	40	40
6014	Office Supplies	1,308.65	3,000	3,000	3,000	3,000
6048	Communications	1,111.20	2,000	2,000	0	0
6056	Property Insurance	4,947.69	4,546	4,546	4,764	4,764
6060	Electricity	10,537.36	10,500	10,500	12,000	12,000
6062	Water	2,036.87	1,900	1,900	2,500	2,500
6063	Sewage and Garbage	1,849.75	1,300	1,300	1,800	1,800
6064	Building Maintenance	306.50	4,000	4,000	4,000	4,000
6067	Equipment Maintenance	2,518.23	4,000	4,000	4,000	4,000
6082	Contractual Expense	1,088.29	1,080	1,700	1,080	1,080
	<i>Expenditure Total:</i>	<u>32,731.29</u>	<u>45,921</u>	<u>46,541</u>	<u>46,726</u>	<u>46,726</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2018-2019 Budget

Fund 100 Dept. 504

**M&O RIO HONDO ANNEX**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6005	Extra Help	7,320.00	4,744	8,830	8,830	8,830
6006	FICA	561.77	675	662	675	675
6011	Workers Compensation	357.06	215	215	215	215
6012	Unemployment Insurance	58.66	39	39	29	29
6014	Office Supplies	319.92	1,000	1,000	1,000	1,000
6016	Gasoline	0.00	0			
6048	Communications	2,876.71	436	436	0	0
6056	Property Insurance	510.71	470	470	492	492
6060	Electricity	7,336.72	6,200	6,200	5,600	5,600
6062	Water	444.00	1,000	1,000	1,000	1,000
6063	Sewage and Garbage	754.64	1,000	1,000	1,100	1,100
6064	Building Maintenance	756.81	1,000	1,000	1,000	1,000
6067	Equipment Maintenance	336.41	1,964	1,964	2,400	2,400
6082	Contractual Expense	257.18	276	560	276	276
	<b><i>Expenditure Total:</i></b>	<u>21,890.59</u>	<u>19,019</u>	<u>23,376</u>	<u>22,617</u>	<u>22,617</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2018-2019 Budget

Fund 100 Dept. 505

**M&O PORT ISABEL ANNEX**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6014	Office Supplies	873.52	1,000	1,000	1,000	1,000
6048	Communications	2,557.92	2,000	2,000	0	0
6056	Property Insurance	2,645.03	2,430	2,430	2,547	2,547
6060	Electricity	10,139.72	9,155	9,155	8,500	8,500
6062	Water	1,599.51	2,100	2,100	2,100	2,100
6063	Sewage and Garbage	3,043.81	3,000	3,000	3,300	3,300
6064	Building Maintenance	2,492.44	2,000	2,000	2,000	2,000
6067	Equipment Maintenance	1,845.65	1,500	1,500	1,500	1,500
6082	Contractual Expense	2,787.81	3,500	2,800	3,500	3,500
	<i>Expenditure Total:</i>	<u>27,985.41</u>	<u>26,685</u>	<u>25,985</u>	<u>24,447</u>	<u>24,447</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2018-2019 Budget

Fund 100 Dept. 507

**M&O BROWNSVILLE HEALTH CENTER**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	22,587.54	22,572	22,572	22,572	22,572
6006	FICA	1,641.72	1,727	1,727	1,727	1,727
6007	Group Health	6,600.00	6,600	6,600	6,600	6,600
6008	Retirement	2,150.34	2,266	2,266	2,273	2,273
6010	Uniforms	258.50	300	300	300	300
6011	Workers Compensation	1,097.07	550	550	550	550
6012	Unemployment Insurance	180.11	99	99	74	74
6014	Office Supplies	3,557.79	4,000	4,000	4,000	4,000
6048	Communications	4,926.50	8,300	8,300	7,300	7,300
6056	Property Insurance	650.14	2,475	2,475	2,475	2,475
6060	Electricity	46,820.29	42,760	42,760	37,500	37,500
6062	Water	1,606.41	1,785	1,785	1,500	1,500
6063	Sewage and Garbage	4,043.14	4,800	4,800	3,300	3,300
6064	Building Maintenance	1,674.08	4,000	4,000	4,000	4,000
6067	Equipment Maintenance	2,132.46	4,000	4,000	4,000	4,000
6082	Contractual Expense	1,556.42	3,500	2,400	3,500	3,500
	<b><i>Expenditure Total:</i></b>	<u>101,482.51</u>	<u>109,734</u>	<u>108,634</u>	<u>101,671</u>	<u>101,671</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2018-2019 Budget

Fund 100 Dept. 508

**M&O FATHER O'BRIEN HLTH CLINIC**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	23,051.74	23,701	23,701	23,701	23,701
6006	FICA	1,763.52	1,813	1,813	1,813	1,813
6007	Group Health	6,600.00	6,600	6,600	6,600	6,600
6008	Retirement	2,196.88	2,380	2,380	2,387	2,387
6011	Workers Compensation	1,151.81	577	1,154	577	577
6012	Unemployment Insurance	189.19	104	104	78	78
6014	Office Supplies	1,452.76	2,000	2,000	2,000	2,000
6018	Diesel Fuel	0.00	0	100	100	100
6056	Property Insurance	1,902.41	1,748	1,748	1,832	1,832
6060	Electricity	10,880.20	11,000	11,000	8,200	8,200
6062	Water	1,510.34	1,800	1,800	1,500	1,500
6063	Sewage and Garbage	2,811.32	2,900	2,900	3,300	3,300
6064	Building Maintenance	1,912.44	2,000	2,000	2,000	2,000
6067	Equipment Maintenance	1,713.93	3,000	3,000	3,000	3,000
6082	Contractual Expense	1,926.88	2,500	4,824	4,824	4,824
	<b><i>Expenditure Total:</i></b>	<u>59,063.42</u>	<u>62,123</u>	<u>65,124</u>	<u>61,912</u>	<u>61,912</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2018-2019 Budget

Fund 100 Dept. 510

**M&O DANCY BUILDING**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	68,228.35	66,003	67,703	67,703	67,703
6006	FICA	5,211.22	5,179	5,179	5,179	5,179
6007	Group Health	19,800.00	19,800	19,800	19,800	19,800
6008	Retirement	8,009.10	6,797	6,797	6,818	6,818
6010	Uniforms	0.00	0	900	0	0
6011	Workers Compensation	3,283.89	1,649	1,649	1,649	1,649
6012	Unemployment Insurance	539.01	298	298	223	223
6014	Office Supplies	7,055.17	5,300	5,000	5,000	5,000
6018	Diesel Fuel	1,449.16	2,000	2,000	2,000	2,000
6026	Household Supplies	0.00	0			
6048	Communications	0.00	2,400	2,400	0	0
6056	Property Insurance	31,824.76	28,609	28,609	30,000	30,000
6060	Electricity	109,762.47	115,000	115,000	115,000	115,000
6062	Water	10,482.06	11,000	11,000	10,000	10,000
6063	Sewage and Garbage	4,451.60	3,500	3,500	4,000	4,000
6064	Building Maintenance	19,234.08	22,600	22,600	25,000	25,000
6067	Equipment Maintenance	34,692.81	45,700	50,000	50,000	50,000
6069	Equipment Rental	2,121.00	0			
6077	Data Processing	2,645.59	0			
6082	Contractual Expense	6,099.34	10,720	11,527	11,527	11,527
	<b><i>Expenditure Total:</i></b>	<u>334,889.61</u>	<u>346,555</u>	<u>353,962</u>	<u>353,899</u>	<u>353,899</u>



CAMERON COUNTY, TEXAS  
GENERAL FUND  
2018-2019 Budget

Fund 100 Dept. 5111

**M&O SANTA ROSA TECHNOLOGY CTR**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6004	Overtime	202.50	0			
6005	Extra Help	14,708.26	14,408	10,322	10,322	10,322
6006	FICA	1,142.81	790	790	790	790
6011	Workers Compensation	726.90	251	251	251	251
6012	Unemployment Insurance	119.38	45	45	34	34
6014	Office Supplies	958.65	5,500	5,500	5,500	5,500
6048	Communications	1,287.14	1,400	1,400	1,400	1,400
6056	Property Insurance	2,151.63	2,606	2,606	2,731	2,731
6060	Electricity	6,455.00	10,000	10,000	9,000	9,000
6062	Water	1,940.58	2,400	2,400	2,400	2,400
6063	Sewage and Garbage	3,031.68	2,000	2,000	4,000	4,000
6064	Building Maintenance	711.67	2,500	2,500	2,500	2,500
6067	Equipment Maintenance	532.02	2,500	2,500	2,500	2,500
6082	Contractual Expense	532.00	1,000	1,010	1,000	1,000
	<b><i>Expenditure Total:</i></b>	<u>34,500.22</u>	<u>45,400</u>	<u>41,324</u>	<u>42,428</u>	<u>42,428</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2018-2019 Budget

Fund 100 Dept. 512

**JAIL, DETENTION CENTER 1 & 2**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4223	Reimburse - Salaries	150,550.34	168,667	0	0	0
4319	Federal-SCAAP	152,956.00	152,000	0	150,000	150,000
4424	Jail-State, Other	26,542.00	36,221	0	49,929	49,929
4425	Jail-Federal	3,695,720.64	2,409,000	0	2,805,201	2,805,201
4602	Miscellaneous	0.00	3,231			
4604	Prisoner Transport	54,740.90	43,211	0	32,500	32,500
4611	Pay Phones Commissions	556,911.20	713,666	0	647,975	647,975
4665	Reimbursement Inmate damages	346.89	500	0	350	350
	<b>Revenue Total:</b>	<u>4,637,767.97</u>	<u>3,526,496</u>	<u>0</u>	<u>3,685,955</u>	<u>3,685,955</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	182,243.41	151,591	168,591	181,391	181,391
6003	Salaries-Employees	9,184,943.21	9,467,561	9,613,561	9,798,720	9,838,182
6004	Overtime	752,160.88	783,000	600,000	335,000	335,000
6006	FICA	751,106.49	795,910	795,910	789,099	792,118
6007	Group Health	2,123,668.88	2,131,800	2,131,800	2,112,000	2,118,600
6008	Retirement	961,434.18	1,044,567	1,044,567	1,038,687	1,042,661
6010	Uniforms	56,508.19	59,800	60,000	60,000	60,000
6011	Workers Compensation	350,577.17	163,277	163,277	161,938	162,244
6012	Unemployment Insurance	79,821.21	45,778	45,778	34,038	34,169
6014	Office Supplies	64,317.16	82,554	85,054	87,823	87,823
6016	Gasoline	30,144.70	32,000	32,000	32,000	32,000
6018	Diesel Fuel	1,223.17	3,767	4,000	3,767	3,767
6025	Food-Human	1,581,869.92	1,500,000	1,500,000	1,500,000	1,500,000
6026	Household Supplies	245,935.84	252,001	245,000	244,000	244,000
6027	Clothing	48,950.08	30,771	55,000	55,000	55,000
6028	Camera and Police Supplies	15,736.91	20,000	25,000	20,000	20,000
6030	Vehicle Repairs	19,868.92	20,000	25,000	20,000	20,000
6038	Small Tools and Equipment	28,082.42	10,000	10,000	10,000	10,000
6046	Medical and Dental	10,827.00	17,500	13,000	12,000	12,000
6047	Mobile Phones	4,369.28	4,800	4,800	3,002	3,002
6048	Communications	7,999.19	11,000	11,000	9,000	9,000
6049	Postage	870.59	2,500	3,000	2,500	2,500
6050	Travel	4,321.80	5,000	5,000	6,000	6,000
6057	Vehicle Insurance	6,024.75	8,000	8,000	8,000	8,000
6064	Building Maintenance	183.04	0			
6067	Equipment Maintenance	7,754.21	19,000	19,000	14,000	14,000
6069	Equipment Rental	21,938.00	24,500	24,500	24,500	24,500
6073	Dues and Memberships	101.00	700	1,000	1,000	1,000
6077	Data Processing	62,434.37	0			
6078	Education and Training	6,342.36	4,000	6,000	6,000	6,000
6079	Legal Books, Publications	0.00	0			

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2018-2019 Budget

Fund 100 Dept. 512

**JAIL, DETENTION CENTER 1 & 2**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
6082	Contractual Expense	9,032.97	8,300	8,300	8,300	8,300
6096	Equipment	63,719.79	0	0	0	0
6195	Safety Supplies	0.00	1,000	1,000	1,000	1,000
	<i>Expenditure Total:</i>	<u>16,684,511.09</u>	<u>16,700,677</u>	<u>16,709,138</u>	<u>16,578,765</u>	<u>16,632,257</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2018-2019 Budget

Fund 100 Dept. 5121

**M&O JAIL**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	176,974.20	172,987	172,987	172,987	172,987
6006	FICA	13,111.61	13,233	13,233	13,233	13,233
6007	Group Health	39,600.00	39,600	39,600	39,600	39,600
6008	Retirement	16,878.08	17,368	17,368	17,420	17,420
6010	Uniforms	483.96	1,500	1,500	1,500	1,500
6011	Workers Compensation	6,865.99	4,212	4,212	4,212	4,212
6012	Unemployment Insurance	1,380.38	761	761	571	571
6014	Office Supplies	0.00	4,923	3,400	3,400	3,400
6056	Property Insurance	94,999.95	87,277	87,277	91,459	91,459
6060	Electricity	467,846.46	422,000	500,000	425,000	425,000
6061	Natural Gas	77,054.40	77,000	77,000	77,000	77,000
6062	Water	308,282.33	319,000	335,000	310,000	310,000
6063	Sewage and Garbage	380,230.89	320,000	320,000	330,000	330,000
6064	Building Maintenance	192,921.93	234,114	200,000	225,000	225,000
6067	Equipment Maintenance	158,094.03	209,114	190,000	200,000	200,000
6082	Contractual Expense	71,566.81	93,384	78,384	0	0
6096	Equipment	29,930.54	72,093	70,000	0	0
6195	Safety Supplies	1,587.75	400	400	400	400
6196	Safety Equipment	491.74	500	500	500	500
	<b>Expenditure Total:</b>	<u>2,038,301.05</u>	<u>2,089,466</u>	<u>2,111,622</u>	<u>1,912,282</u>	<u>1,912,282</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2018-2019 Budget

Fund 100 Dept. 513

**M&O HARLINGEN BUILDING**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	22,906.76	22,882	22,882	22,882	22,882
6006	FICA	1,726.73	1,750	1,750	1,750	1,750
6007	Group Health	6,600.00	6,600	6,600	6,600	6,600
6008	Retirement	2,181.41	2,297	2,297	2,304	2,304
6010	Uniforms	394.32	500	400	400	400
6011	Workers Compensation	1,112.12	557	557	557	557
6012	Unemployment Insurance	182.71	101	101	76	76
6014	Office Supplies	4,503.63	5,500	5,500	5,500	5,500
6056	Property Insurance	23,587.07	6,542	6,542	6,855	6,855
6060	Electricity	47,389.14	47,000	48,000	42,000	42,000
6062	Water	815.32	1,000	1,000	1,000	1,000
6063	Sewage and Garbage	2,063.11	2,500	2,500	2,500	2,500
6064	Building Maintenance	3,423.85	3,800	2,800	2,800	2,800
6067	Equipment Maintenance	4,723.15	3,900	4,000	4,000	4,000
6082	Contractual Expense	1,596.97	1,960	2,712	2,712	2,712
6195	Safety Supplies	160.00	650	650	650	650
	<b><i>Expenditure Total:</i></b>	<u>123,366.29</u>	<u>107,539</u>	<u>108,291</u>	<u>102,586</u>	<u>102,586</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2018-2019 Budget

Fund 100 Dept. 514

**M&O COURTHOUSE BUILDING**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4455	Civil CH Const - Revenue	823,368.00	479,000			
	<i>Revenue Total:</i>	<u>823,368.00</u>	<u>479,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	58,442.64	56,912	56,192	56,912	56,912
6003	Salaries-Employees	613,745.03	655,340	663,440	671,740	671,740
6004	Overtime	1,175.06	2,300	2,300	0	0
6005	Extra Help	6,462.72	0			
6006	FICA	50,452.70	55,742	55,742	55,680	55,680
6007	Group Health	158,400.00	165,000	165,000	165,000	165,000
6008	Retirement	64,127.82	73,157	73,157	73,293	73,293
6010	Uniforms	7,530.05	7,500	7,500	7,500	7,500
6011	Workers Compensation	26,973.57	15,459	15,459	15,456	15,456
6012	Unemployment Insurance	5,387.34	3,206	3,206	2,402	2,402
6014	Office Supplies	21,304.28	21,500	21,500	21,500	21,500
6016	Gasoline	19,738.20	20,000	20,000	24,000	24,000
6018	Diesel Fuel	461.28	9,000	4,000	4,000	4,000
6022	Drugs Medicine	0.00	150	150	150	150
6025	Food-Human	0.00	274	274	0	0
6030	Vehicle Repairs	9,530.13	10,000	10,000	10,000	10,000
6038	Small Tools and Equipment	0.00	121,000			
6046	Medical and Dental	0.00	1,500	1,500	1,500	1,500
6047	Mobile Phones	4,966.52	8,000	8,000	8,200	8,200
6048	Communications	6,979.52	8,850	6,200	12,200	12,200
6049	Postage	66.61	200	200	200	200
6050	Travel	772.40	1,100	1,100	1,300	1,300
6056	Property Insurance	50,035.22	63,400	63,400	63,400	63,400
6057	Vehicle Insurance	3,571.75	3,650	3,650	3,650	3,650
6060	Electricity	316,766.80	298,313	345,000	300,000	300,000
6062	Water	59,936.01	48,000	58,000	50,000	50,000
6063	Sewage and Garbage	97,897.40	75,000	75,000	80,000	80,000
6064	Building Maintenance	35,483.16	59,726	54,726	55,000	55,000
6067	Equipment Maintenance	47,170.87	61,800	48,800	50,000	50,000
6069	Equipment Rental	3,971.42	4,200	4,200	4,200	4,200
6077	Data Processing	1,353.98	30,886	1,000	1,000	1,000
6078	Education and Training	188.04	1,300	1,300	1,300	1,300
6082	Contractual Expense	863,144.42	342,000	45,400	45,400	45,400
6085	Juror's Fees	0.00	0			
6096	Equipment	0.00	124,263			
	<i>Expenditure Total:</i>	<u>2,536,034.94</u>	<u>2,348,728</u>	<u>1,815,396</u>	<u>1,784,983</u>	<u>1,784,983</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2018-2019 Budget

Fund 100 Dept. 515

**M&O SAN BENITO ANNEX**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4614	Land Rental	37,454.87	36,000	0	36,000	36,000
	<i>Revenue Total:</i>	<u>37,454.87</u>	<u>36,000</u>	<u>0</u>	<u>36,000</u>	<u>36,000</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	47,303.53	47,923	47,293	47,923	47,923
6006	FICA	3,349.13	3,666	3,666	3,666	3,666
6007	Group Health	13,200.00	13,200	13,200	13,200	13,200
6008	Retirement	4,504.86	4,811	4,811	4,826	4,826
6010	Uniforms	969.64	1,400	1,400	1,400	1,400
6011	Workers Compensation	2,329.07	1,167	1,167	1,167	1,167
6012	Unemployment Insurance	382.28	211	211	158	158
6014	Office Supplies	7,452.33	8,000	8,000	8,000	8,000
6017	Butane	0.00	0			
6048	Communications	1,595.79	1,400	1,400	2,000	2,000
6056	Property Insurance	34,058.16	32,000	32,000	32,789	32,789
6060	Electricity	107,095.19	100,000	100,000	100,000	100,000
6061	Natural Gas	0.00	0	5,000	0	0
6062	Water	4,246.88	5,000	0	5,000	5,000
6063	Sewage and Garbage	17,671.96	20,000	20,000	20,000	20,000
6064	Building Maintenance	14,140.47	17,000	17,000	17,000	17,000
6067	Equipment Maintenance	18,149.11	23,179	23,979	23,979	23,979
6069	Equipment Rental	0.00	800	800	0	0
6077	Data Processing	3,312.82	0	1,000	1,000	1,000
6082	Contractual Expense	4,202.84	5,900	4,200	4,200	4,200
	<i>Expenditure Total:</i>	<u>283,964.06</u>	<u>285,657</u>	<u>285,127</u>	<u>286,308</u>	<u>286,308</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2018-2019 Budget

Fund 100 Dept. 516

**M&O RECORDS WAREHOUSE**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6014	Office Supplies	1,645.29	2,000	2,000	2,000	2,000
6056	Property Insurance	7,073.05	910	910	954	954
6060	Electricity	18,250.80	18,000	18,000	18,000	18,000
6062	Water	865.38	900	900	1,000	1,000
6063	Sewage and Garbage	2,899.40	2,000	2,000	2,500	2,500
6064	Building Maintenance	1,141.81	2,000	2,000	2,000	2,000
6067	Equipment Maintenance	3,304.79	5,000	4,000	4,000	4,000
6069	Equipment Rental	190.23	0	1,000	1,000	1,000
6082	Contractual Expense	309.00	1,000	1,230	1,000	1,000
	<i>Expenditure Total:</i>	<u>35,679.75</u>	<u>31,810</u>	<u>32,040</u>	<u>32,454</u>	<u>32,454</u>



CAMERON COUNTY, TEXAS  
GENERAL FUND  
2018-2019 Budget

Fund 100 Dept. 517

**M&O HARLINGEN HEALTH BUILDING**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	24,469.26	24,400	24,400	24,400	24,400
6006	FICA	1,734.39	1,867	1,867	1,867	1,867
6007	Group Health	6,600.00	6,600	6,600	6,600	6,600
6008	Retirement	2,329.47	2,450	2,450	2,457	2,457
6010	Uniforms	250.78	300	300	300	300
6011	Workers Compensation	1,185.83	594	594	594	594
6012	Unemployment Insurance	194.64	107	107	158	158
6014	Office Supplies	2,868.54	3,000	3,000	3,000	3,000
6048	Communications	3,401.66	12,000	12,000	6,600	6,600
6056	Property Insurance	1,471.17	1,352	1,352	1,417	1,417
6060	Electricity	17,136.48	18,000	18,000	18,000	18,000
6062	Water	411.49	500	500	500	500
6063	Sewage and Garbage	2,244.21	2,100	2,100	2,200	2,200
6064	Building Maintenance	2,252.51	3,000	3,000	3,000	3,000
6067	Equipment Maintenance	1,431.93	4,000	4,000	4,000	4,000
6068	Real Estate Rental	0.00	1	1	1	1
6082	Contractual Expense	307.76	750	992	750	750
	<b><i>Expenditure Total:</i></b>	<u>68,290.12</u>	<u>81,021</u>	<u>81,263</u>	<u>75,844</u>	<u>75,844</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2018-2019 Budget

Fund 100 Dept. 518

**JAIL INFIRMARY**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4602	Miscellaneous	17,358.00	14,500	0	14,500	14,500
	<i>Revenue Total:</i>	<u>17,358.00</u>	<u>14,500</u>	<u>0</u>	<u>14,500</u>	<u>14,500</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	82,347.41	122,967	0	82,356	82,356
6003	Salaries-Employees	1,437,896.74	1,493,133	0	1,548,129	1,548,129
6004	Overtime	29,507.58	20,000	0	20,000	20,000
6006	FICA	114,520.14	125,162	0	126,262	126,262
6007	Group Health	283,815.74	288,475	0	290,400	290,400
6008	Retirement	147,674.10	164,265	0	166,204	166,204
6011	Workers Compensation	4,675.00	2,476	0	2,496	2,496
6012	Unemployment Insurance	12,311.24	7,199	0	5,447	5,447
6014	Office Supplies	8,050.65	9,000	0	9,000	9,000
6022	Drugs Medicine	27,545.06	25,000	0	25,000	25,000
6045	Professional Services	76,096.55	110,000	0	110,000	110,000
6046	Medical and Dental	0.00	0			
6047	Mobile Phones	1,513.44	1,680	0	1,536	1,536
6048	Communications	2,854.72	3,500	0	3,500	3,500
6049	Postage	11.68	0			
6050	Travel	0.00	1,200	0	1,200	1,200
6067	Equipment Maintenance	0.00	1,250	0	1,250	1,250
6069	Equipment Rental	6,274.52	6,836	0	6,836	6,836
6073	Dues and Memberships	0.00	200	0	200	200
6077	Data Processing	10,986.00	12,000	0	12,000	12,000
6078	Education and Training	402.00	965	0	965	965
6082	Contractual Expense	199,992.00	200,000	0	200,000	200,000
6101	Physicians/Non-Emergency	128,607.85	115,000	0	115,000	115,000
6102	Prescriptions	408,770.51	415,000	0	415,000	415,000
6103	Hospital-In Patient	58,759.50	10,000	0	10,000	10,000
6104	Hospital-Out Patient	90,694.76	55,000	0	55,000	55,000
6105	Laboratory Xray	74,489.47	70,000	0	70,000	70,000
6108	Emergency-Physician	0.00	0			
	<i>Expenditure Total:</i>	<u>3,207,796.66</u>	<u>3,260,308</u>	<u>0</u>	<u>3,277,781</u>	<u>3,277,781</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2018-2019 Budget

Fund 100 Dept. 520

**M&O DARRELL HESTER BUILDING**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	23,570.79	23,049	23,049	23,049	23,049
6006	FICA	1,802.98	1,763	1,763	1,763	1,763
6007	Group Health	6,600.00	6,600	6,600	6,600	6,600
6008	Retirement	2,245.93	2,314	2,314	2,321	2,321
6011	Workers Compensation	1,120.16	561	561	561	561
6012	Unemployment Insurance	184.00	101	101	76	76
6014	Office Supplies	4,300.68	4,500	4,500	4,500	4,500
6018	Diesel Fuel	0.00	100	100	100	100
6022	Drugs Medicine	0.00	146	146	146	146
6038	Small Tools and Equipment	1,199.96	0	3,347	3,347	3,347
6056	Property Insurance	14,101.24	12,684	12,684	13,292	13,292
6060	Electricity	84,906.23	89,000	89,000	85,000	85,000
6061	Natural Gas	2,731.23	4,500	4,500	4,500	4,500
6062	Water	8,746.18	10,000	10,000	10,000	10,000
6063	Sewage and Garbage	20,603.40	21,000	21,000	21,100	21,100
6064	Building Maintenance	21,646.35	25,000	25,000	29,000	29,000
6067	Equipment Maintenance	14,497.91	24,200	24,200	25,000	25,000
6069	Equipment Rental	950.00	800	800	0	0
6082	Contractual Expense	11,562.04	20,600	15,000	15,000	15,000
	<b><i>Expenditure Total:</i></b>	<u>220,769.08</u>	<u>246,918</u>	<u>244,665</u>	<u>245,355</u>	<u>245,355</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2018-2019 Budget

Fund 100 Dept. 521

**M&O ORANGE ST.**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	23,798.06	23,794	23,794	23,794	23,794
6006	FICA	1,820.48	1,820	1,820	1,820	1,820
6007	Group Health	6,600.00	6,600	6,600	6,600	6,600
6008	Retirement	2,265.69	2,389	2,389	2,389	2,389
6010	Uniforms	258.50	360	360	360	360
6011	Workers Compensation	1,156.48	579	579	579	579
6012	Unemployment Insurance	189.97	105	105	79	79
6014	Office Supplies	1,938.55	2,000	2,000	2,000	2,000
6056	Property Insurance	827.55	761	761	797	797
6060	Electricity	3,103.03	2,800	2,800	2,800	2,800
6062	Water	916.52	1,000	1,000	1,000	1,000
6063	Sewage and Garbage	3,368.80	3,300	3,300	3,300	3,300
6064	Building Maintenance	3,837.25	6,000	6,000	6,000	6,000
6067	Equipment Maintenance	325.69	4,000	4,000	4,000	4,000
6082	Contractual Expense	1,441.11	1,600	1,300	1,600	1,600
	<b><i>Expenditure Total:</i></b>	<u>51,847.68</u>	<u>57,108</u>	<u>56,808</u>	<u>57,118</u>	<u>57,118</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2018-2019 Budget

Fund 100 Dept. 522

**M&O LA FERIA ANNEX**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	27,538.74	27,763	27,763	27,763	27,763
6006	FICA	2,106.55	2,124	2,124	2,124	2,124
6007	Group Health	6,600.00	6,600	6,600	6,600	6,600
6008	Retirement	2,622.10	2,787	2,787	2,796	2,796
6011	Workers Compensation	1,349.28	676	676	676	676
6012	Unemployment Insurance	221.63	122	122	92	92
6014	Office Supplies	1,428.78	2,000	2,000	2,000	2,000
6056	Property Insurance	1,418.03	1,303	1,303	1,366	1,366
6060	Electricity	10,321.16	11,500	11,500	11,500	11,500
6062	Water	3,018.96	4,000	4,000	2,000	2,000
6063	Sewage and Garbage	1,392.94	1,900	1,900	1,900	1,900
6064	Building Maintenance	2,873.60	3,000	3,000	3,000	3,000
6067	Equipment Maintenance	347.15	3,400	3,400	3,400	3,400
6082	Contractual Expense	1,143.22	2,300	1,400	1,500	1,500
	<b><i>Expenditure Total:</i></b>	<u>62,382.14</u>	<u>69,475</u>	<u>68,575</u>	<u>66,717</u>	<u>66,717</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2018-2019 Budget

Fund 100 Dept. 524

**M&O ARROYO CITY FIRE STATION**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6056	Property Insurance	710.24	653	653	684	684
6060	Electricity	2,674.65	3,500	3,500	3,500	3,500
6062	Water	1,371.86	1,500	1,500	1,500	1,500
6063	Sewage and Garbage	572.14	600	600	600	600
6064	Building Maintenance	1,000.00	1,000	1,000	1,000	1,000
6067	Equipment Maintenance	68.43	1,000	1,000	1,000	1,000
6082	Contractual Expense	242.00	400	400	400	400
	<b><i>Expenditure Total:</i></b>	<u>6,639.32</u>	<u>8,653</u>	<u>8,653</u>	<u>8,684</u>	<u>8,684</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2018-2019 Budget

Fund 100 Dept. 551

CONSTABLE PCT#1

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4430	Fee Revenue	5,865.78	5,230	0	3,832	3,832
4431	Service Fees	6,954.05	7,002	0	5,854	5,854
4491	Constable Precinct #1	620.00	840	0	1,688	1,688
	<i>Revenue Total:</i>	<u>13,439.83</u>	<u>13,072</u>	<u>0</u>	<u>11,374</u>	<u>11,374</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	51,997.72	52,003	62,002	52,003	62,002
6002	Salaries-Assistants/Deputies	0.00	0	46,000	0	0
6003	Salaries-Employees	177,560.08	173,076	144,648	173,076	173,076
6005	Extra Help	0.00	0			
6006	FICA	17,057.30	17,292	24,430	17,292	18,062
6007	Group Health	39,600.00	39,600	54,000	39,600	39,600
6008	Retirement	21,871.43	22,508	29,000	22,575	23,582
6010	Uniforms	1,729.43	2,200	3,500	2,200	2,200
6011	Workers Compensation	7,420.67	3,759	4,000	3,759	3,942
6012	Unemployment Insurance	1,356.76	758	1,500	568	568
6014	Office Supplies	1,766.93	1,649	2,500	1,800	1,800
6016	Gasoline	15,827.31	16,000	25,000	16,000	16,000
6028	Camera and Police Supplies	1,094.92	1,690	2,500	1,600	1,600
6030	Vehicle Repairs	9,116.90	8,000	11,000	8,000	8,000
6038	Small Tools and Equipment	0.00	0	1,500	0	0
6047	Mobile Phones	1,070.66	982	800	913	913
6048	Communications	663.02	600	1,000	800	800
6049	Postage	279.12	450	500	300	300
6050	Travel	0.00	1,750	2,000	2,100	2,100
6057	Vehicle Insurance	5,100.25	6,000	6,000	6,000	6,000
6058	Liability Other Insurance	0.00	0	184	0	0
6059	Bonds	177.50	178	200	178	178
6067	Equipment Maintenance	695.00	1,100	3,000	1,100	1,100
6068	Real Estate Rental	1,260.00	1,500	1,700	1,500	1,500
6069	Equipment Rental	1,905.84	1,906	2,300	1,906	1,906
6073	Dues and Memberships	317.00	318	500	500	500
6077	Data Processing	0.00	228	3,300	948	948
6078	Education and Training	0.00	600	600	600	600
6079	Legal Books, Publications	0.00	100	250	100	100
6100	Weapons	0.00	631			
	<i>Expenditure Total:</i>	<u>357,867.84</u>	<u>354,878</u>	<u>433,914</u>	<u>355,418</u>	<u>367,377</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2018-2019 Budget

Fund 100 Dept. 552

CONSTABLE PCT#2

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4430	Fee Revenue	1,551.29	2,033	0	676	676
4431	Service Fees	183,025.40	211,547	0	138,341	138,341
4492	Constable Precinct #2	11,739.00	15,026	0	15,737	15,737
4494	Constable Precinct #4	0.00	0			
<b>Revenue Total:</b>		<u>196,315.69</u>	<u>228,606</u>	<u>0</u>	<u>154,754</u>	<u>154,754</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	51,997.72	52,003	62,002	52,003	62,002
6003	Salaries-Employees	243,246.52	276,439	0	276,859	313,206
6004	Overtime	0.00	0	0	0	0
6006	FICA	21,651.27	25,199	0	25,231	28,777
6007	Group Health	52,800.00	59,400	0	59,400	66,000
6008	Retirement	28,119.45	32,873	0	32,971	37,639
6010	Uniforms	1,522.55	4,383	5,000	4,400	4,900
6011	Workers Compensation	9,757.93	5,653	0	5,653	6,504
6012	Unemployment Insurance	1,818.35	1,212	0	909	1,029
6014	Office Supplies	2,951.68	2,700	3,500	3,000	3,000
6016	Gasoline	20,149.34	20,000	35,000	20,000	20,000
6028	Camera and Police Supplies	10,969.13	3,777	8,000	3,500	4,000
6030	Vehicle Repairs	8,463.91	10,000	10,000	10,000	10,000
6047	Mobile Phones	920.00	960	2,000	960	960
6048	Communications	1,026.80	1,940	960	2,246	2,246
6049	Postage	3,304.84	2,900	2,500	2,900	2,900
6050	Travel	2,728.78	2,100	5,000	2,500	2,500
6057	Vehicle Insurance	5,213.00	5,400	0	5,400	5,400
6059	Bonds	177.50	71	200	178	178
6067	Equipment Maintenance	1,136.83	21	5,000	2,000	2,000
6069	Equipment Rental	3,041.74	3,228	3,500	3,133	3,133
6077	Data Processing	0.00	2,464	0	0	0
6078	Education and Training	0.00	1,300	8,000	1,300	1,300
6082	Contractual Expense	0.00	36			
6096	Equipment	23,284.00	35,908	5,000	0	0
6100	Weapons	0.00	0	5,000	650	650
<b>Expenditure Total:</b>		<u>494,281.34</u>	<u>549,967</u>	<u>160,662</u>	<u>515,193</u>	<u>578,324</u>



CAMERON COUNTY, TEXAS  
GENERAL FUND  
2018-2019 Budget

Fund 100 Dept. 5521

**PCT 2 SECURITY**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4431	Service Fees	2,200.00	1,000	0	1,000	1,000
	<i>Revenue Total:</i>	<u>2,200.00</u>	<u>1,000</u>	<u>0</u>	<u>1,000</u>	<u>1,000</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	507,565.22	492,060	0	517,860	554,206
6004	Overtime	0.00	0			
6006	FICA	37,809.72	39,479	0	39,616	42,397
6007	Group Health	92,400.00	92,400	0	92,400	99,000
6008	Retirement	47,990.82	51,337	0	51,490	55,150
6010	Uniforms	1,701.75	5,656	7,000	7,700	7,700
6011	Workers Compensation	18,379.18	9,383	0	9,383	10,050
6012	Unemployment Insurance	4,006.08	2,250	0	1,687	1,807
6014	Office Supplies	1,451.14	2,000	2,000	2,000	2,000
6028	Camera and Police Supplies	8,803.57	2,000	4,000	2,000	2,000
6038	Small Tools and Equipment	0.00	200	0	500	500
6050	Travel	212.00	3,865	5,000	3,000	3,000
6067	Equipment Maintenance	1,020.20	1,480	5,000	2,500	2,500
6069	Equipment Rental	92.95	0	900	0	0
6078	Education and Training	1,180.00	3,699	5,000	2,200	2,200
	<i>Expenditure Total:</i>	<u>722,612.63</u>	<u>705,809</u>	<u>28,900</u>	<u>732,336</u>	<u>782,510</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2018-2019 Budget

Fund 100 Dept. 553

CONSTABLE PCT#3

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4430	Fee Revenue	1,233.33	1,116	0	2,762	2,762
4431	Service Fees	84,449.70	90,510	0	84,641	84,641
4493	Constable Precinct #3	960.00	735	0	3,814	3,814
4640	Sale of Surplus	350.00	0			
<i>Revenue Total:</i>		<u>86,993.03</u>	<u>92,361</u>	<u>0</u>	<u>91,217</u>	<u>91,217</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	51,997.72	52,003	62,002	52,003	57,202
6003	Salaries-Employees	350,954.09	359,241	0	359,721	359,721
6006	FICA	29,651.65	31,534	0	31,570	31,968
6007	Group Health	72,600.00	72,600	0	72,600	72,600
6008	Retirement	38,458.13	40,807	0	40,929	41,453
6010	Uniforms	5,492.99	5,500	6,500	5,500	5,500
6011	Workers Compensation	14,255.03	7,103	0	7,103	7,199
6012	Unemployment Insurance	2,940.25	1,560	0	1,170	1,170
6014	Office Supplies	3,190.18	2,500	3,500	2,500	2,500
6016	Gasoline	30,178.31	31,000	35,000	34,000	34,000
6028	Camera and Police Supplies	15,550.71	300	4,000	2,400	2,400
6030	Vehicle Repairs	17,258.77	18,287	25,000	16,500	16,500
6047	Mobile Phones	1,685.46	1,900	2,000	1,500	1,500
6048	Communications	3,725.77	4,300	4,800	4,400	4,400
6049	Postage	323.67	300	300	300	300
6050	Travel	507.64	1,653	3,500	4,200	4,200
6057	Vehicle Insurance	9,143.50	9,600	0	9,600	9,600
6059	Bonds	248.50	178	200	178	178
6067	Equipment Maintenance	45.00	1,100	1,700	1,100	1,100
6069	Equipment Rental	1,606.60	1,500	1,500	1,500	1,500
6073	Dues and Memberships	317.00	1,100	1,500	1,500	1,500
6078	Education and Training	1,528.00	2,060	2,500	2,000	2,000
6096	Equipment	46,568.00	38,008			
<i>Expenditure Total:</i>		<u>698,226.97</u>	<u>684,134</u>	<u>154,002</u>	<u>652,274</u>	<u>658,491</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2018-2019 Budget

Fund 100 Dept. 554

**CONSTABLE PCT#4**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4430	Fee Revenue	72,145.88	113,815	0	37,610	37,610
4431	Service Fees	21,430.46	19,744	0	25,445	25,445
4494	Constable Precinct #4	13,710.40	17,207	0	6,063	6,063
	<i>Revenue Total:</i>	<u>107,286.74</u>	<u>150,766</u>	<u>0</u>	<u>69,118</u>	<u>69,118</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	51,997.72	52,003	62,002	52,003	62,002
6002	Salaries-Assistants/Deputies	0.00	0			
6003	Salaries-Employees	282,331.83	283,049	309,567	284,129	284,129
6004	Overtime	1,302.68	0	5,000	0	0
6006	FICA	24,678.98	25,632	30,966	25,714	26,479
6007	Group Health	59,400.00	59,400	62,000	59,400	59,400
6008	Retirement	31,965.86	33,368	38,000	33,468	34,475
6010	Uniforms	4,974.02	4,400	5,500	4,400	4,400
6011	Workers Compensation	11,524.84	5,744	14,500	5,744	5,927
6012	Unemployment Insurance	2,251.15	1,234	3,000	925	925
6014	Office Supplies	1,449.51	3,117	3,500	1,500	1,500
6016	Gasoline	24,825.34	30,000	48,000	30,000	30,000
6028	Camera and Police Supplies	4,118.13	6,993	4,000	2,100	2,100
6030	Vehicle Repairs	14,658.45	11,500	18,500	11,500	11,500
6047	Mobile Phones	1,229.44	1,225	1,500	1,225	1,225
6048	Communications	394.44	350	700	500	500
6049	Postage	500.00	1,200	1,200	1,200	1,200
6050	Travel	1,593.06	953	4,000	3,000	3,000
6051	Travel-Prisoner Transportation	0.00	0	4,000	0	0
6057	Vehicle Insurance	3,552.25	6,000	7,000	6,000	6,000
6059	Bonds	177.50	58	200	178	178
6067	Equipment Maintenance	0.00	200	2,500	1,000	1,000
6069	Equipment Rental	1,930.61	2,028	2,500	1,887	1,887
6077	Data Processing	317.00	0	950	948	948
6078	Education and Training	934.00	525	3,500	1,500	1,500
6079	Legal Books, Publications	0.00	0	500	0	0
6096	Equipment	37,238.37	0	4,000	0	0
6100	Weapons	0.00	0			
	<i>Expenditure Total:</i>	<u>563,345.18</u>	<u>528,979</u>	<u>637,085</u>	<u>528,321</u>	<u>540,275</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2018-2019 Budget

Fund 100 Dept. 5541

**MENTAL HEALTH TRANSPORT**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4200	Program Revenues	298,527.32	394,163	0	394,163	394,163
	<i>Revenue Total:</i>	<u>298,527.32</u>	<u>394,163</u>	<u>0</u>	<u>394,163</u>	<u>394,163</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	216,967.99	259,729	0	259,729	259,729
6004	Overtime	15,397.21	18,000	18,000	18,000	18,000
6006	FICA	17,246.58	21,334	0	21,334	21,334
6007	Group Health	41,800.00	46,200	0	46,200	46,200
6008	Retirement	22,159.99	27,862	0	27,862	27,862
6010	Uniforms	2,188.22	2,200	3,000	2,200	2,200
6011	Workers Compensation	8,438.56	5,096	0	5,096	5,096
6012	Unemployment Insurance	1,872.98	1,222	0	1,222	1,222
6016	Gasoline	4,728.48	5,500	7,000	5,500	5,500
6028	Camera and Police Supplies	2,449.74	1,950	3,000	1,950	1,950
6030	Vehicle Repairs	1,259.48	4,500	5,000	4,500	4,500
6050	Travel	0.00	0	1,000	0	0
6057	Vehicle Insurance	0.00	570	0	570	570
6078	Education and Training	0.00	0	1,000	0	0
	<i>Expenditure Total:</i>	<u>334,509.23</u>	<u>394,163</u>	<u>38,000</u>	<u>394,163</u>	<u>394,163</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2018-2019 Budget

Fund 100 Dept. 555

**CONSTABLE PCT#5**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4430	Fee Revenue	62,187.09	74,525	0	59,386	59,386
4431	Service Fees	143,792.50	145,680	0	64,784	64,784
4495	Constable Precinct #5	11,766.00	15,197	0	12,106	12,106
	<i>Revenue Total:</i>	<u>217,745.59</u>	<u>235,402</u>	<u>0</u>	<u>136,276</u>	<u>136,276</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	51,668.75	52,003	62,002	52,003	52,003
6003	Salaries-Employees	389,292.12	415,937	447,405	416,538	416,538
6004	Overtime	0.00	0			
6006	FICA	32,403.26	35,797	35,797	35,843	35,843
6007	Group Health	85,800.00	85,800	85,800	85,800	85,800
6008	Retirement	42,005.93	46,704	46,704	46,844	46,844
6010	Uniforms	5,791.68	3,355	6,050	6,050	6,050
6011	Workers Compensation	14,789.71	7,826	7,826	7,826	7,826
6012	Unemployment Insurance	3,100.33	1,818	1,818	1,363	1,363
6014	Office Supplies	2,122.53	2,000	3,000	2,000	2,000
6016	Gasoline	34,976.35	35,000	38,000	35,000	35,000
6028	Camera and Police Supplies	12,857.35	3,300	3,300	3,300	3,300
6030	Vehicle Repairs	19,246.99	23,666	25,000	22,000	22,000
6046	Medical and Dental	0.00	0			
6047	Mobile Phones	1,351.64	1,800	1,800	1,600	1,600
6048	Communications	4,860.95	5,000	5,000	5,000	5,000
6049	Postage	683.46	750	750	750	750
6050	Travel	3,241.74	3,500	3,800	4,200	4,200
6051	Travel-Prisoner Transportation	322.14	0	5,000	0	0
6057	Vehicle Insurance	9,587.25	8,700	8,700	8,700	8,700
6059	Bonds	220.00	0	0	178	178
6067	Equipment Maintenance	780.67	200	1,100	1,300	1,300
6069	Equipment Rental	842.64	863	900	900	900
6077	Data Processing	1,046.21	395	1,200	1,051	1,051
6078	Education and Training	342.00	2,200	3,000	2,200	2,200
6079	Legal Books, Publications	0.00	100	300	100	100
6100	Weapons	744.00	0	1,200	0	0
	<i>Expenditure Total:</i>	<u>718,077.70</u>	<u>736,714</u>	<u>795,452</u>	<u>740,546</u>	<u>740,546</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2018-2019 Budget

Fund 100 Dept. 5552

**PCT 5 MENTAL HEALTH TRANSPORT**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4200	Program Revenues	69,064.17	105,803	0	155,905	155,905
	<i>Revenue Total:</i>	<u>69,064.17</u>	<u>105,803</u>	<u>0</u>	<u>155,905</u>	<u>155,905</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	52,211.56	72,692	0	109,028	109,028
6004	Overtime	3,537.71	4,500	0	4,500	4,500
6006	FICA	4,236.25	5,905	0	8,686	8,686
6007	Group Health	13,200.00	13,200	0	19,800	19,800
6008	Retirement	5,348.03	7,750	0	11,433	11,433
6011	Workers Compensation	1,964.78	1,416	0	2,083	2,083
6012	Unemployment Insurance	428.26	340	0	375	375
	<i>Expenditure Total:</i>	<u>80,926.59</u>	<u>105,803</u>	<u>0</u>	<u>155,905</u>	<u>155,905</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2018-2019 Budget

Fund 100 Dept. 560

**SHERIFF'S OFFICE**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4420	Sheriff Fees	256,372.48	269,710	0	266,787	266,787
4486	Sheriff Arrest Fees	14,300.80	13,205	0	10,313	10,313
4602	Miscellaneous	4,125.82	5,206	0	0	0
4670	Donations	0.00	0			
<i>Revenue Total:</i>		274,799.10	288,121	0	277,100	277,100
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	107,926.27	107,936	107,936	107,936	107,936
6002	Salaries-Assistants/Deputies	155,907.26	148,832	148,832	149,080	149,080
6003	Salaries-Employees	3,793,867.43	3,810,600	3,845,600	3,840,896	3,840,896
6004	Overtime	53,978.56	44,027	50,000	35,000	35,000
6006	FICA	303,597.92	316,374	316,374	316,374	316,374
6007	Group Health	695,141.73	726,000	726,000	726,000	726,000
6008	Retirement	392,129.59	410,414	410,414	411,640	411,640
6010	Uniforms	35,266.91	34,449	40,000	40,000	40,000
6011	Workers Compensation	128,575.48	67,148	67,148	67,148	67,148
6012	Unemployment Insurance	31,465.55	17,511	17,511	13,134	13,134
6014	Office Supplies	43,695.42	40,700	45,000	45,000	45,000
6016	Gasoline	253,449.59	280,000	260,000	350,000	350,000
6018	Diesel Fuel	2,695.02	2,000	6,000	6,000	6,000
6022	Drugs Medicine	0.00	300	300	300	300
6028	Camera and Police Supplies	29,773.63	29,000	30,000	30,000	30,000
6030	Vehicle Repairs	226,047.59	225,235	210,000	210,000	210,000
6038	Small Tools and Equipment	0.00	500			
6046	Medical and Dental	603.00	8,000	2,500	2,500	8,100
6047	Mobile Phones	25,661.12	31,800	25,000	31,800	31,800
6048	Communications	100,045.06	101,200	115,000	65,000	65,000
6049	Postage	24,304.10	30,000	25,000	25,000	25,000
6050	Travel	11,365.85	15,000	15,000	18,000	18,000
6051	Travel-Prisoner Transportation	99,903.10	97,000	90,000	90,000	90,000
6054	Advertising	0.00	0	500	500	500
6057	Vehicle Insurance	62,520.93	89,636	96,636	90,000	90,000
6059	Bonds	674.50	568	568	568	568
6067	Equipment Maintenance	8,338.41	9,000	10,000	10,000	10,000
6069	Equipment Rental	18,110.07	16,500	18,000	18,000	18,000
6073	Dues and Memberships	2,982.00	2,720	3,900	3,900	3,900
6077	Data Processing	0.00	1,300			
6078	Education and Training	5,090.00	8,000	8,000	8,000	8,000
6082	Contractual Expense	23,291.90	22,000	20,500	20,500	20,500
6087	Miscellaneous	0.00	0			
6096	Equipment	375,114.16	549,429			
6100	Weapons	2,340.00	2,194	0	0	0

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2018-2019 Budget

Fund 100 Dept. 560

**SHERIFF'S OFFICE**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
6105	Laboratory Xray	0.00	0			
6195	Safety Supplies	0.00	3,350			
	<i>Expenditure Total:</i>	<u>7,013,862.15</u>	<u>7,248,723</u>	<u>6,711,719</u>	<u>6,732,276</u>	<u>6,737,876</u>



CAMERON COUNTY, TEXAS  
GENERAL FUND  
2018-2019 Budget

Fund 100 Dept. 5601

**M&O SHERIFF'S OFFICE**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4301	Contributions from other Entit	50,000.00	50,000	0	25,000	25,000
	<i>Revenue Total:</i>	<u>50,000.00</u>	<u>50,000</u>	<u>0</u>	<u>25,000</u>	<u>25,000</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6014	Office Supplies	0.00	2,000	0	2,000	2,000
6048	Communications	120,810.00	130,000	0	134,000	134,000
6056	Property Insurance	1,785.16	8,500	0	5,900	5,900
6060	Electricity	57,200.66	62,000	0	62,000	62,000
6061	Natural Gas	1,468.99	1,440	0	1,440	1,440
6062	Water	2,550.04	2,600	0	3,000	3,000
6063	Sewage and Garbage	12,157.44	11,000	0	13,500	13,500
6064	Building Maintenance	1,474.89	6,400	0	3,000	3,000
6067	Equipment Maintenance	60,570.13	90,000	0	50,000	50,000
6069	Equipment Rental	148,707.71	131,600	0	86,639	86,639
	<i>Expenditure Total:</i>	<u>406,725.02</u>	<u>445,540</u>	<u>0</u>	<u>361,479</u>	<u>361,479</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2018-2019 Budget

Fund 100 Dept. 562

**SHERIFF'S AUTO THEFT**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	290,638.33	276,860	296,480	296,480	296,480
6004	Overtime	729.02	201			
6006	FICA	20,968.69	22,580	22,681	22,681	22,681
6007	Group Health	52,800.00	52,800	52,800	52,800	52,800
6008	Retirement	27,856.22	29,429	29,517	29,517	29,517
6010	Uniforms	4,394.86	4,400	4,400	4,400	4,400
6011	Workers Compensation	11,004.16	5,379	5,379	5,379	5,379
6012	Unemployment Insurance	2,398.54	1,290	967	967	967
6057	Vehicle Insurance	1,947.00	0			
	<i>Expenditure Total:</i>	<u>412,736.82</u>	<u>392,939</u>	<u>412,224</u>	<u>412,224</u>	<u>412,224</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2018-2019 Budget

Fund 100 Dept. 570

**JUVENILE BOOTCAMP**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4602	Miscellaneous	9,058.00	9,648	0	9,648	9,648
	<i>Revenue Total:</i>	<u>9,058.00</u>	<u>9,648</u>	<u>0</u>	<u>9,648</u>	<u>9,648</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	869,605.37	859,331	886,258	889,158	889,158
6004	Overtime	0.00	0	500	500	500
6005	Extra Help	88,916.57	68,000	70,000	70,000	70,000
6006	FICA	71,275.29	72,344	73,192	73,563	73,563
6007	Group Health	217,800.00	207,800	217,800	211,200	211,200
6008	Retirement	82,829.76	87,737	88,980	89,591	89,591
6010	Uniforms	0.00	3,700	3,500	3,500	3,500
6011	Workers Compensation	3,278.20	1,579	1,244	1,618	1,618
6012	Unemployment Insurance	7,687.37	4,153	4,210	3,167	3,167
6014	Office Supplies	4,631.08	17,373	12,350	12,350	12,350
6016	Gasoline	1,348.93	1,500	1,300	1,300	1,300
6018	Diesel Fuel	83.88	50			
6022	Drugs Medicine	21,250.00	14,800	15,000	15,000	15,000
6025	Food-Human	104,034.00	60,000	80,000	80,000	80,000
6027	Clothing	0.00	2,300	800	800	800
6030	Vehicle Repairs	0.00	1,000	1,000	1,000	1,000
6038	Small Tools and Equipment	0.00	800			
6045	Professional Services	285.00	500	500	500	500
6046	Medical and Dental	30,417.79	15,500	25,000	25,000	25,000
6047	Mobile Phones	437.23	1,220	1,920	500	500
6048	Communications	2,635.15	3,500	4,200	3,500	3,500
6056	Property Insurance	9,519.97	6,869	6,869	7,198	7,198
6057	Vehicle Insurance	580.50	749	389	389	389
6060	Electricity	53,773.79	56,000	56,000	56,000	56,000
6061	Natural Gas	375.62	1,000	1,200	1,200	1,200
6062	Water	2,124.73	2,500	2,500	2,500	2,500
6063	Sewage and Garbage	6,732.74	6,700	5,500	6,700	6,700
6064	Building Maintenance	6,599.64	12,536	10,000	10,000	10,000
6067	Equipment Maintenance	2,934.74	4,491	3,000	3,000	3,000
6069	Equipment Rental	2,939.24	2,750	3,050	3,050	3,050
6073	Dues and Memberships	500.00	500	500	500	500
6082	Contractual Expense	3,072.00	3,000	3,000	2,532	2,532
6096	Equipment	0.00	60,104			
	<i>Expenditure Total:</i>	<u>1,595,668.59</u>	<u>1,580,386</u>	<u>1,579,762</u>	<u>1,575,316</u>	<u>1,575,316</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2018-2019 Budget

Fund 100 Dept. 571

**JUVENILE PROBATION**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	67,812.32	75,600	75,600	75,600	75,600
6002	Salaries-Assistants/Deputies	79,996.94	78,245	78,418	78,418	78,418
6003	Salaries-Employees	1,403,392.99	1,402,563	1,444,460	1,444,460	1,444,460
6004	Overtime	17.45	100			
6006	FICA	114,210.97	120,494	122,284	122,896	122,896
6007	Group Health	249,566.76	222,315	230,715	230,715	230,715
6008	Retirement	147,270.17	157,128	160,487	160,758	160,758
6010	Uniforms	800.00	1,100	800	800	800
6011	Workers Compensation	6,876.93	3,482	2,078	3,522	3,522
6012	Unemployment Insurance	11,870.31	6,562	7,033	5,019	5,019
6014	Office Supplies	11,199.84	20,130	17,100	17,100	17,100
6016	Gasoline	20,511.87	21,000	21,000	21,000	21,000
6018	Diesel Fuel	0.00	0	400	400	400
6022	Drugs Medicine	18,232.88	15,000	8,000	8,000	8,000
6030	Vehicle Repairs	14,490.43	13,550	0	13,300	13,300
6038	Small Tools and Equipment	0.00	1,800			
6045	Professional Services	350.00	1,810	1,950	1,950	1,950
6046	Medical and Dental	27,440.55	17,000	10,000	10,000	10,000
6047	Mobile Phones	14,520.22	13,600	11,800	14,100	14,100
6048	Communications	18,637.66	20,200	21,000	21,000	21,000
6049	Postage	3,493.02	3,300	3,000	3,000	3,000
6050	Travel	327.75	0			
6051	Travel-Prisoner Transportation	2,323.52	3,900	3,500	3,500	3,500
6057	Vehicle Insurance	6,211.75	6,700	6,700	6,700	6,700
6058	Liability Other Insurance	0.00	0	195	195	195
6059	Bonds	142.00	497	71	71	71
6064	Building Maintenance	0.00	110			
6067	Equipment Maintenance	1,865.84	5,400	2,000	2,000	2,000
6069	Equipment Rental	7,883.86	6,610	7,300	7,805	7,805
6077	Data Processing	35,467.10	8,500			
6080	Board of Children	812.00	20,832	67,431	67,431	67,431
6082	Contractual Expense	12,260.00	77,000	12,000	12,000	12,000
	<i>Expenditure Total:</i>	2,277,985.13	2,324,528	2,315,322	2,331,740	2,331,740

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2018-2019 Budget

Fund 100 Dept. 5713

**JUVENILE DETENTION**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	54,658.50	54,115	54,141	54,141	54,141
6003	Salaries-Employees	1,667,868.38	1,664,598	1,700,368	1,700,368	1,700,368
6004	Overtime	305.57	400	1,500	1,500	1,500
6005	Extra Help	260,924.17	173,304	156,304	156,304	156,304
6006	FICA	147,156.74	143,688	146,292	146,488	146,488
6007	Group Health	415,800.00	402,600	409,200	415,800	415,800
6008	Retirement	163,785.41	173,604	176,153	176,830	176,830
6010	Uniforms	496.00	4,000	4,000	4,000	4,000
6011	Workers Compensation	8,287.78	3,867	2,486	2,828	2,828
6012	Unemployment Insurance	15,861.72	8,421	8,414	6,311	6,311
6014	Office Supplies	0.00	20,925	12,925	12,925	12,925
6022	Drugs Medicine	14,807.00	15,000	15,000	15,000	15,000
6025	Food-Human	162,273.21	120,000	120,000	120,000	120,000
6027	Clothing	0.00	3,000	3,000	3,000	3,000
6028	Camera and Police Supplies	0.00	6,290	5,135	5,135	5,135
6045	Professional Services	0.00	1,825	2,500	2,500	2,500
6046	Medical and Dental	14,990.37	25,000	25,000	25,000	25,000
6047	Mobile Phones	2,435.67	2,600	1,200	2,700	2,700
6048	Communications	0.00	100	700	0	0
6064	Building Maintenance	0.00	5,000			
6067	Equipment Maintenance	0.00	166	166	166	166
6069	Equipment Rental	3,082.67	4,530	4,030	3,530	3,530
6073	Dues and Memberships	500.00	500	500	500	500
6077	Data Processing	0.00	1,700			
6078	Education and Training	0.00	891	1,650	1,650	1,650
6082	Contractual Expense	0.00	5,842	3,500	3,500	3,500
6096	Equipment	0.00	15,156			
	<b><i>Expenditure Total:</i></b>	<u>2,933,233.19</u>	<u>2,857,122</u>	<u>2,854,164</u>	<u>2,860,176</u>	<u>2,860,176</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2018-2019 Budget

Fund 100 Dept. 576

**ADULT PROBATION**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4463	Restitution Rental	24,000.00	24,000	0	24,000	24,000
	<i>Revenue Total:</i>	<u>24,000.00</u>	<u>24,000</u>	<u>0</u>	<u>24,000</u>	<u>24,000</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6014	Office Supplies	3,874.26	4,200	4,200	4,200	4,200
6048	Communications	21,128.89	26,000	26,000	0	0
6056	Property Insurance	10,213.38	9,384	9,384	15,000	15,000
6060	Electricity	34,632.15	35,000	35,000	30,000	30,000
6062	Water	1,089.46	1,800	1,800	2,000	2,000
6063	Sewage and Garbage	1,980.93	2,400	2,400	2,400	2,400
6064	Building Maintenance	2,906.84	5,000	5,000	5,000	5,000
6067	Equipment Maintenance	4,309.22	18,000	18,000	18,000	18,000
6068	Real Estate Rental	9,485.40	9,600	9,600	9,600	9,600
6082	Contractual Expense	2,140.27	3,075	3,075	3,075	3,075
	<i>Expenditure Total:</i>	<u>91,760.80</u>	<u>114,459</u>	<u>114,459</u>	<u>89,275</u>	<u>89,275</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2018-2019 Budget

Fund 100 Dept. 630

**HEALTH DEPARTMENT**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4211	Registration Fees-Flu Vaccine	10,795.11	10,300	0	10,300	10,300
4350	State Tobacco Reimbursement	193,292.57	193,293	0	191,535	191,535
4600	Interest Income	486.36	310	0	750	750
4602	Miscellaneous	4,421.00	6,701	0	4,205	4,205
<b>Revenue Total:</b>		<u>208,995.04</u>	<u>210,604</u>	<u>0</u>	<u>206,790</u>	<u>206,790</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	320,512.38	386,926	401,133	401,133	401,133
6003	Salaries-Employees	848,995.29	838,820	900,661	900,661	900,661
6004	Overtime	162.24	0			
6005	Extra Help	23,809.62	20,000	20,000	20,000	20,000
6006	FICA	86,128.94	98,560	101,118	101,121	101,121
6007	Group Health	214,309.13	195,989	195,989	195,989	195,989
6008	Retirement	110,918.53	111,000	130,701	131,096	131,096
6011	Workers Compensation	7,161.79	7,259	1,851	4,398	4,398
6012	Unemployment Insurance	9,528.30	5,816	5,816	4,362	4,362
6014	Office Supplies	8,944.08	7,830	9,405	9,405	9,405
6016	Gasoline	6,381.89	6,000	6,000	8,800	8,800
6017	Butane	0.00	0	1,000	1,000	1,000
6022	Drugs Medicine	35,574.50	23,000	27,000	27,000	27,000
6030	Vehicle Repairs	2,212.40	3,000	3,000	3,000	3,000
6045	Professional Services	12,841.79	10,000	10,000	10,000	10,000
6046	Medical and Dental	0.00	2,000	2,000	2,000	2,000
6047	Mobile Phones	3,038.69	4,710	4,500	4,600	4,600
6048	Communications	90,490.45	85,000	90,000	104,000	104,000
6049	Postage	3,964.31	5,000	5,000	5,000	5,000
6050	Travel	7,556.55	7,000	7,000	7,000	7,000
6054	Advertising	0.00	0	500	500	500
6057	Vehicle Insurance	5,386.50	6,125	6,125	6,125	6,125
6059	Bonds	50.00	0	0	71	71
6060	Electricity	2,579.94	2,900	2,900	2,900	2,900
6063	Sewage and Garbage	3,440.00	5,000	5,000	3,000	3,000
6064	Building Maintenance	2,024.64	3,500	1,000	100	100
6067	Equipment Maintenance	1,526.02	4,100	1,600	1,600	1,600
6069	Equipment Rental	4,248.36	4,500	4,500	4,500	4,500
6073	Dues and Memberships	4,271.00	5,697	5,800	5,800	5,800
6077	Data Processing	3,378.23	4,737	1,900	0	0
6078	Education and Training	921.72	1,191	1,588	1,588	1,588
6082	Contractual Expense	22,816.00	6,626	7,680	4,836	4,836
6084	Judges	0.00	0			
<b>Expenditure Total:</b>		<u>1,843,173.29</u>	<u>1,862,286</u>	<u>1,960,767</u>	<u>1,971,585</u>	<u>1,971,585</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2018-2019 Budget

Fund 100 Dept. 631

**ENVIRONMENTAL HEALTH**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4203	Subdivision Plat InspectionFee	3,200.00	3,466	0	4,200	4,200
4204	Inspections	89,750.00	86,647	0	80,862	80,862
4205	Septic Tank Fees	39,670.00	37,680	0	31,560	31,560
4540	Fines	397.83	500	0	500	500
4602	Miscellaneous	18,792.00	18,361	0	18,361	18,361
<b>Revenue Total:</b>		<u>151,809.83</u>	<u>146,654</u>	<u>0</u>	<u>135,483</u>	<u>135,483</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	35,165.65	63,005	63,005	63,005	63,005
6003	Salaries-Employees	405,910.92	401,694	484,205	429,705	459,705
6004	Overtime	11,856.99	15,000	20,000	15,000	15,000
6005	Extra Help	0.00	8,586	12,576	0	0
6006	FICA	32,790.33	38,840	44,354	38,840	41,135
6007	Group Health	112,200.00	118,800	132,000	118,800	125,400
6008	Retirement	43,130.96	50,974	56,948	51,126	54,147
6010	Uniforms	4,577.65	4,670	7,272	5,000	5,000
6011	Workers Compensation	4,289.72	2,192	2,841	2,192	2,304
6012	Unemployment Insurance	3,602.82	2,234	2,552	1,675	1,774
6014	Office Supplies	12,235.23	16,461	22,000	11,000	11,000
6016	Gasoline	26,576.45	21,000	40,000	27,000	27,000
6017	Butane	0.00	0			
6022	Drugs Medicine	19,991.18	21,284	29,927	22,000	22,000
6024	Animal Feed	0.00	4,850	12,000	12,000	12,000
6025	Food-Human	0.00	0	1,000	0	0
6028	Camera and Police Supplies	3,516.10	3,380	5,000	5,000	5,000
6030	Vehicle Repairs	8,982.91	9,000	11,500	8,000	8,000
6038	Small Tools and Equipment	0.00	32,467	1,500	0	0
6045	Professional Services	5,464.00	7,217	7,235	7,235	7,235
6047	Mobile Phones	5,713.23	8,061	8,373	8,200	8,200
6048	Communications	8,317.88	10,850	10,850	7,500	7,500
6049	Postage	1,800.00	2,300	7,707	1,800	1,800
6050	Travel	3,071.96	1,783	7,500	3,500	3,500
6054	Advertising	0.00	0	10,000	5,000	5,000
6056	Property Insurance	61.22	60	0	60	60
6057	Vehicle Insurance	2,090.50	1,800	2,600	1,800	1,800
6059	Bonds	0.00	0	30	30	30
6064	Building Maintenance	0.00	0	4,000	0	0
6067	Equipment Maintenance	233.85	0	3,000	0	0
6069	Equipment Rental	2,499.80	4,361	4,075	4,075	4,075
6073	Dues and Memberships	1,241.00	2,100	3,000	3,000	3,000
6077	Data Processing	3,756.73	2,071	4,600	0	0
6078	Education and Training	4,198.00	2,785	6,000	2,500	2,500



CAMERON COUNTY, TEXAS  
GENERAL FUND  
2018-2019 Budget

Fund 100 Dept. 631

**ENVIRONMENTAL HEALTH**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
6082	Contractual Expense	0.00	455	0	909	909
6096	Equipment	59,688.00	26,840	29,950	0	0
	<i>Expenditure Total:</i>	<u>822,963.08</u>	<u>885,120</u>	<u>1,057,600</u>	<u>855,952</u>	<u>898,079</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2018-2019 Budget

Fund 100 Dept. 640

**INDIGENT SERVICES/AUTOPSIES**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4224	Reimburse - Equipment useage	1,867.00	3,201	0	3,201	3,201
4300	State Revenue	0.00	2,500	0	2,500	2,500
	<b><i>Revenue Total:</i></b>	<u>1,867.00</u>	<u>5,701</u>	<u>0</u>	<u>5,701</u>	<u>5,701</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	314,709.86	407,880	407,880	407,880	407,880
6003	Salaries-Employees	69,277.24	66,830	66,830	66,830	66,830
6004	Overtime	270.00	0			
6005	Extra Help	5,665.00	3,000	5,000	5,000	5,000
6006	FICA	18,647.98	36,545	36,698	36,698	36,698
6007	Group Health	10,908.33	13,200	13,200	13,200	13,200
6008	Retirement	6,810.39	6,710	6,710	6,730	6,730
6011	Workers Compensation	1,376.11	824	672	8,803	8,803
6012	Unemployment Insurance	3,075.08	2,102	2,111	1,583	1,583
6014	Office Supplies	0.00	85	500	458	458
6045	Professional Services	174,985.00	141,179	150,000	150,000	150,000
6046	Medical and Dental	187,138.40	171,179	171,200	171,179	171,179
6047	Mobile Phones	676.92	900	1,500	900	900
6048	Communications	1,665.30	1,700	1,700	2,108	2,108
6049	Postage	0.00	0			
6050	Travel	1,037.97	3,000	4,200	4,200	4,200
6058	Liability Other Insurance	8,314.00	8,315	8,315	8,315	8,315
6077	Data Processing	0.00	0			
6078	Education and Training	0.00	1,000	1,000	1,000	1,000
	<b><i>Expenditure Total:</i></b>	<u>804,557.58</u>	<u>864,449</u>	<u>877,516</u>	<u>884,884</u>	<u>884,884</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2018-2019 Budget

Fund 100 Dept. 641

**CHILD WELFARE**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6044	Appointed Attorneys	707,200.00	655,000	700,000	700,000	700,000
6054	Advertising	17,408.14	19,000	20,000	20,000	20,000
6080	Board of Children	1,740.36	1,000	1,000	1,000	1,000
	<i>Expenditure Total:</i>	<u>726,348.50</u>	<u>675,000</u>	<u>721,000</u>	<u>721,000</u>	<u>721,000</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2018-2019 Budget

Fund 100 Dept. 6411

**CHILD PROTECTIVE LEGAL ADMIN**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4300	State Revenue	32,496.58	35,571	0	28,500	28,500
	<i>Revenue Total:</i>	<u>32,496.58</u>	<u>35,571</u>	<u>0</u>	<u>28,500</u>	<u>28,500</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	90,070.78	107,608	118,368	107,608	107,608
6006	FICA	6,445.06	8,232	0	8,232	8,232
6007	Group Health	13,200.00	13,200	0	13,200	13,200
6008	Retirement	8,565.40	10,804	0	10,804	10,804
6011	Workers Compensation	82.01	371	0	371	371
6012	Unemployment Insurance	729.72	473	0	473	473
6014	Office Supplies	671.85	849	1,000	849	849
	<i>Expenditure Total:</i>	<u>119,764.82</u>	<u>141,537</u>	<u>119,368</u>	<u>141,537</u>	<u>141,537</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2018-2019 Budget

Fund 100 Dept. 642

**INDIGENT HEALTH CLAIMS**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6082	Contractual Expense	3,135,971.00	3,135,971	3,135,971	3,135,971	3,135,971
	<i>Expenditure Total:</i>	<u>3,135,971.00</u>	<u>3,135,971</u>	<u>3,135,971</u>	<u>3,135,971</u>	<u>3,135,971</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2018-2019 Budget

Fund 100 Dept. 651

**HISTORICAL COMMITTEE**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6014	Office Supplies	0.00	1,960	1,960	1,960	1,960
	<i>Expenditure Total:</i>	0.00	1,960	1,960	1,960	1,960

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2018-2019 Budget

Fund 100 Dept. 665

**FARM & HOME DEMONSTRATION**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	88,360.51	108,945	0	108,945	108,945
6003	Salaries-Employees	85,563.96	64,640	0	64,640	64,640
6006	FICA	9,260.42	13,279	0	13,279	13,279
6007	Group Health	46,200.00	46,200	0	46,200	46,200
6008	Retirement	5,030.13	6,490	0	6,509	6,509
6011	Workers Compensation	1,297.91	651	0	651	651
6012	Unemployment Insurance	1,384.63	764	0	573	573
6014	Office Supplies	3,949.85	3,790	0	4,200	4,200
6016	Gasoline	3,328.70	3,500	0	3,500	3,500
6018	Diesel Fuel	883.06	3,000	0	1,500	1,500
6029	Demonstration	276.07	0	0	800	800
6030	Vehicle Repairs	355.14	2,000	0	2,000	2,000
6048	Communications	7,655.85	8,400	0	8,600	8,600
6049	Postage	442.60	0			
6050	Travel	9,050.56	7,600	0	7,000	9,500
6057	Vehicle Insurance	1,193.25	1,154	0	1,154	1,154
6069	Equipment Rental	1,754.40	1,755	0	1,755	1,755
6073	Dues and Memberships	830.00	830	0	830	830
6077	Data Processing	0.00	1,200	0	1,200	1,200
6078	Education and Training	1,680.00	1,400	0	1,500	1,500
	<b><i>Expenditure Total:</i></b>	<u>268,497.04</u>	<u>275,598</u>	<u>0</u>	<u>274,836</u>	<u>277,336</u>

CAMERON COUNTY, TEXAS  
GENERAL FUND  
2018-2019 Budget

Fund 100 Dept. 666

**M&O TICK ERRADICATION**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6022	Drugs Medicine	0.00	375	375	375	375
6056	Property Insurance	122.45	118	118	118	118
6060	Electricity	1,094.35	1,796	1,796	1,796	1,796
6062	Water	2,401.67	2,200	2,200	2,200	2,200
6064	Building Maintenance	323.43	5,000	5,000	5,000	5,000
6067	Equipment Maintenance	0.00	500	500	500	500
	<b><i>Expenditure Total:</i></b>	<u>3,941.90</u>	<u>9,989</u>	<u>9,989</u>	<u>9,989</u>	<u>9,989</u>



**CAMERON COUNTY, TEXAS**  
**GENERAL FUND**  
2018-2019 Budget

FUND 100

	<b><u>2017</u></b> <b><u>Actual</u></b>	<b><u>2018</u></b> <b><u>Approved</u></b>	<b><u>2018</u></b> <b><u>Amended</u></b>	<b><u>2019</u></b> <b><u>Recommended</u></b>	<b><u>2019</u></b> <b><u>Approved</u></b>
<b>Transfers In</b>					
Veterans	2,733,486	2,878,939	2,878,939	3,252,207	3,528,098
Free Trade Bridge	837,794	576,565	576,565	720,761	783,614
Gateway	4,836,715	5,431,412	5,781,412	5,481,770	5,784,945
Elections	22,334	0	0	0	0
Cameron County Parks	124,341	124,341	124,341	124,341	124,341
Total	<u>\$8,554,670</u>	<u>\$9,011,257</u>	<u>\$9,361,257</u>	<u>\$9,579,079</u>	<u>\$10,220,998</u>
<b>Transfers Out</b>					
Criminal Justice Grant	34,944	49,684	49,684	49,684	49,684
COPS Grant	0	0	0	76,604	76,604
Federal Block Grant	27,758	0	0	0	0
Health Fund	692,514	0	0	0	0
JJAEP	164,445	0	0	0	0
Juvenile Services	11,857	0	0	0	0
Laguna Madre Water & Sewer	0	0	0	150,000	150,000
County Airport	0	25,000	42,437	59,974	141,606
Pre Trial Release	271,160	288,000	288,000	288,000	288,000
Total	<u>\$ 1,202,678</u>	<u>\$ 362,684</u>	<u>\$ 380,121</u>	<u>\$ 624,262</u>	<u>\$ 705,894</u>

CAMERON COUNTY, TEXAS

## ROAD AND BRIDGE FUND

### Precinct Road & Bridge System

Fund Summary

Departments:

150-421 GIS

150-475 District Attorney Bond Forfeiture

150-617 Commissioner Pct. 1 Staff

150-618 Commissioner Pct. 2 Staff

150-619 Commissioner Pct. 3 Staff

150-620 Commissioner Pct. 4 Staff

150-621 Consolidated Road & Bridge Maintenance & Operations

150-622 Road & Bridge Engineering

150-623 Planning & Inspections

APPROVED 2018-2019 BUDGET

## CAMERON COUNTY, TEXAS

**ROAD & BRIDGE**

**Schedule of Revenues, Expenditures, and Changes in Fund Balance  
For the Fiscal Year Ending September 30, 2018**

	<b>2017 Actual</b>	<b>2018 Approved Budget</b>	<b>2018 Year-End Estimate</b>	<b>2019 Recommended Budget</b>	<b>2019 Approved Budget</b>
<b>ROAD &amp; BRIDGE REVENUES:</b>					
Taxes	\$ 7,577,480	\$ 7,799,346	\$ 7,799,346	\$ 7,932,650	\$ 8,324,887
License & Permits	3,495,571	3,492,655	3,492,655	3,492,655	3,492,655
Intergovernmental Revenues	733,062	475,650	475,650	502,000	502,000
Charges for Services	-	26,624	26,624	26,624	26,624
Miscellaneous	208,861	188,009	188,009	185,089	185,089
<b>TOTAL REVENUES</b>	<u>12,014,974</u>	<u>11,982,284</u>	<u>11,982,284</u>	<u>12,139,018</u>	<u>12,531,255</u>
<b>EXPENDITURES</b>					
<b>Unitized Transition System</b>					
GIS Mapping	160,466	243,401	213,401	199,757	199,757
D.A. Bond Forfeiture	40,733	40,537	40,537	40,732	40,732
Commissioner Staff Pct. #1	98,645	106,668	103,668	107,156	107,156
M&O Pct 1 Warehouse				8,300	8,300
Commissioner Staff Pct. #2	103,524	108,192	106,092	108,948	108,948
M&O Pct 2 Warehouse				8,720	8,720
Commissioner Staff Pct. #3	108,047	111,573	108,073	112,074	112,074
M&O Pct 3 Warehouse				7,800	7,800
Commissioner Staff Pct. #4	133,787	107,392	104,892	107,872	107,872
M&O Pct 4 Warehouse				8,600	8,600
Consolidated R&B	10,408,505	9,566,956	10,518,845	9,688,981	9,997,648
Road & Bridge Engineering	781,609	937,871	865,871	934,830	1,018,400
CTIF Projects	149,399	-	-	-	-
Planning & Inspections	796,849	809,694	867,846	855,248	855,248
<b>TOTAL EXPENDITURES</b>	<u>12,781,564</u>	<u>12,032,284</u>	<u>12,929,225</u>	<u>12,189,018</u>	<u>12,581,255</u>
Excess of Revenues Over (Under) Expenditures	<u>(766,590)</u>	<u>(50,000)</u>	<u>(946,941)</u>	<u>(50,000)</u>	<u>(50,000)</u>
<b>OTHER FINANCING SOURCES(USES)</b>					
Sale of Capital Assets	-	50,000	31,950	50,000	50,000
Transfer In	-	-	-	-	-
Transfer Out	(69,379)	-	(265,000)	-	-
Financing proceeds	685,255	-	932,620	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>615,876</u>	<u>50,000</u>	<u>699,570</u>	<u>50,000</u>	<u>50,000</u>
 Net Change in fund Balance	<u>(150,714)</u>	<u>-</u>	<u>(247,371)</u>	<u>-</u>	<u>-</u>
 Fund Balance - Beginning	7,873,528	7,109,793	7,722,814	7,475,443	7,475,443
Use of Fund Balance					
Fund Balance - Ending	<u>\$ 7,722,814</u>	<u>\$ 7,109,793</u>	<u>\$ 7,475,443</u>	<u>\$ 7,475,443</u>	<u>\$ 7,475,443</u>

CAMERON COUNTY, TEXAS  
SPECIAL ROAD & BRIDGE FUN  
2018-2019 Budget

<u>Dept.</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Approved</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>							
000	BALANCE SHEET	0.00	4,162,938	4,162,938	0	4,186,368	4,186,368
400	GENERAL REVENUE	0.00	7,799,346	7,799,346	0	7,932,650	8,324,887
621	CONSOLIDATED PRECINTS	0.00	50,000	982,621	0	50,000	50,000
622	ENGINEERING & RIGHT OF WA	0.00	20,000	20,000	0	20,000	20,000
	<i>Revenue Total:</i>	0.00	12,032,284	12,964,905	0	12,189,018	12,581,255
<b><u>TRANSFERS OUT</u></b>							
013	COLONIA ACCESS	0.00	0	265,000	0	0	0
	<i>Fund Balance:</i>	0.00	0	265,000	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>							
421	G.I.S. MAPPING	0.00	243,401	243,401	201,380	199,757	199,757
475	DISTRICT ATTORNEY	0.00	40,537	40,537	0	40,732	40,732
617	COMMISSIONERS STAFF PCT 1	0.00	106,668	106,668	0	107,156	107,656
6171	EWIDS	0.00	0	0	18,591	8,300	8,300
618	COMMISSIONERS STAFF PCT 2	0.00	108,192	108,192	0	108,948	108,948
6181	PCT 2 M&O WAREHOUSE	0.00	0	0	24,975	8,720	8,820
619	COMMISSIONERS STAFF PCT 3	0.00	111,573	111,573	0	112,074	112,074
6191	PCT 3 M&O WAREHOUSE	0.00	0	0	24,055	7,800	7,900
620	COMMISSIONER STAFF PCT 4	0.00	107,392	107,392	0	107,872	107,872
6201	PCT 4 M&O WAREHOUSE	0.00	0	0	20,391	8,600	8,900
621	CONSOLIDATED PRECINTS	0.00	9,566,956	10,518,845	0	9,688,981	9,996,648
6211	COLONIA PAVING PROJECT	0.00	0	0	0	0	0
622	ENGINEERING & RIGHT OF WA	0.00	937,871	937,871	957,711	934,830	1,018,400
623	PLANNING & INSPECTION	0.00	809,694	872,514	851,513	855,248	855,248
	<i>Expense Total:</i>	0.00	12,032,284	13,046,993	2,098,616	12,189,018	12,581,255

CAMERON COUNTY, TEXAS  
SPECIAL ROAD & BRIDGE FUN  
2018-2019 Budget

Fund 150 Dept. 000

**ROAD & BRIDGE ORG.**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4311	Building Permits	365,976.00	367,655	0	367,655	367,655
4312	Recording and Filing Fees	4,885.00	4,644	0	4,644	4,644
4313	Review Fees	20,130.00	26,624	0	26,624	26,624
4343	Automobile Licenses	360,000.00	360,000	0	360,000	360,000
4344	Automobile Registration Fees	3,129,595.27	3,125,000	0	3,125,000	3,125,000
4345	Overweight Fees	136,023.21	95,650	0	122,000	122,000
4354	Commercial Veh. Violations	108,128.46	96,325	0	66,000	66,000
4520	Bond Forfeitures	48,443.26	49,445	0	49,445	49,445
4600	Interest Income	43,731.90	37,595	0	65,000	65,000
4620	Sale of Maps	0.00	0			
	<b>Revenue Total:</b>	<u>4,216,913.10</u>	<u>4,162,938</u>	<u>0</u>	<u>4,186,368</u>	<u>4,186,368</u>

CAMERON COUNTY, TEXAS  
SPECIAL ROAD & BRIDGE FUN  
2018-2019 Budget

Fund 150 Dept. 400

**ROAD & BRIDGE**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4101	Current Advalorem Taxes	7,429,495.93	7,665,605	0	7,803,528	8,203,407
4102	Delinquent Advalorem Taxes	247,672.36	236,279	0	232,267	232,267
4151	Discounts	-154,927.84	-161,775	0	-165,300	-173,159
4152	Commissions	-76,345.65	-79,180	0	-80,534	-84,516
4153	Errors and Adjustments	-40,976.50	-39,509	0	-40,179	-42,178
4159	Penalties and Interest	172,561.27	177,926	0	182,868	189,066
	<b><i>Revenue Total:</i></b>	<u>7,577,479.57</u>	<u>7,799,346</u>	<u>0</u>	<u>7,932,650</u>	<u>8,324,887</u>

CAMERON COUNTY, TEXAS  
SPECIAL ROAD & BRIDGE FUN  
2018-2019 Budget

Fund 150 Dept. 421

GIS

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	113,258.63	181,166	147,153	147,153	147,153
6006	FICA	8,184.96	13,859	11,257	11,257	11,257
6007	Group Health	26,400.00	26,400	19,800	19,800	19,800
6008	Retirement	10,822.53	16,812	14,774	14,818	14,818
6011	Workers Compensation	568.05	667	1,519	543	543
6012	Unemployment Insurance	925.85	797	1,177	486	486
6030	Vehicle Repairs	54.86	0	500	500	500
6050	Travel	0.00	0	2,500	2,500	2,500
6057	Vehicle Insurance	251.25	0	1,000	1,000	1,000
6077	Data Processing	0.00	3,700	500	500	500
6078	Education and Training	0.00	0	1,200	1,200	1,200
	<b><i>Expenditure Total:</i></b>	<u>160,466.13</u>	<u>243,401</u>	<u>201,380</u>	<u>199,757</u>	<u>199,757</u>

CAMERON COUNTY, TEXAS  
SPECIAL ROAD & BRIDGE FUN  
2018-2019 Budget

Fund 150 Dept. 475

**DISTRICT ATTORNEY**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	28,971.31	28,822	0	28,822	28,822
6006	FICA	2,147.67	2,205	0	2,205	2,205
6007	Group Health	6,600.00	6,600	0	6,600	6,600
6008	Retirement	2,757.92	2,675	0	2,902	2,902
6011	Workers Compensation	25.95	108	0	108	108
6012	Unemployment Insurance	230.20	127	0	95	95
	<b><i>Expenditure Total:</i></b>	<u>40,733.05</u>	<u>40,537</u>	<u>0</u>	<u>40,732</u>	<u>40,732</u>



CAMERON COUNTY, TEXAS  
SPECIAL ROAD & BRIDGE FUN  
2018-2019 Budget

Fund 150 Dept. 617

COMMISSIONER PCT#1 STAFF

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	9,621.70	9,624	0	9,624	9,624
6002	Salaries-Assistants/Deputies	42,646.29	42,879	0	42,879	42,879
6003	Salaries-Employees	14,450.57	17,631	0	17,631	17,631
6006	FICA	4,835.29	5,439	0	5,439	5,439
6007	Group Health	11,220.00	11,220	0	11,220	11,220
6008	Retirement	6,102.40	6,508	0	7,062	7,062
6011	Workers Compensation	502.02	263	0	263	263
6012	Unemployment Insurance	458.34	266	0	200	200
6014	Office Supplies	880.16	1,900	0	1,200	1,200
6016	Gasoline	782.25	2,100	0	2,800	2,800
6030	Vehicle Repairs	912.13	1,000	0	1,000	1,000
6047	Mobile Phones	2,003.60	2,340	0	2,340	2,340
6048	Communications	1,936.81	1,900	0	1,900	1,900
6049	Postage	3.26	50	0	50	50
6050	Travel	0.00	2,000	0	2,000	2,000
6057	Vehicle Insurance	135.75	870	0	870	870
6059	Bonds	248.50	178	0	178	178
6078	Education and Training	230.00	454	0	500	500
6082	Contractual Expense	0.00	46	0	0	500
	<b><i>Expenditure Total:</i></b>	<u>96,969.07</u>	<u>106,668</u>	<u>0</u>	<u>107,156</u>	<u>107,656</u>

CAMERON COUNTY, TEXAS  
SPECIAL ROAD & BRIDGE FUN  
2018-2019 Budget

Fund 150 Dept. 6171

**PCT 1 M&O WAREHOUSE**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	0.00	0	11,596	0	0
6006	FICA	0.00	0	887	0	0
6010	Uniforms	0.00	0	150	0	0
6011	Workers Compensation	0.00	0	565	0	0
6012	Unemployment Insurance	0.00	0	93	0	0
6014	Office Supplies	0.00	0	400	400	400
6056	Property Insurance	0.00	0	0	3,000	3,000
6060	Electricity	0.00	0	2,000	2,000	2,000
6062	Water	0.00	0	600	600	600
6063	Sewage and Garbage	0.00	0	800	800	800
6064	Building Maintenance	0.00	0	500	500	500
6067	Equipment Maintenance	0.00	0	1,000	1,000	1,000
	<b><i>Expenditure Total:</i></b>	<u>0.00</u>	<u>0</u>	<u>18,591</u>	<u>8,300</u>	<u>8,300</u>

CAMERON COUNTY, TEXAS  
SPECIAL ROAD & BRIDGE FUN  
2018-2019 Budget

Fund 150 Dept. 618

**COMMISSIONER PCT#2 STAFF**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	9,435.15	9,624	0	9,624	9,624
6002	Salaries-Assistants/Deputies	43,278.19	42,879	0	42,879	42,879
6003	Salaries-Employees	16,385.47	16,442	0	16,442	16,442
6006	FICA	4,942.30	5,421	0	5,421	5,421
6007	Group Health	11,220.00	11,220	0	11,220	11,220
6008	Retirement	6,580.60	6,398	0	6,943	6,943
6011	Workers Compensation	514.57	259	0	259	259
6012	Unemployment Insurance	473.38	261	0	196	196
6014	Office Supplies	279.79	1,200	0	1,200	1,200
6016	Gasoline	196.93	1,629	0	2,400	2,400
6030	Vehicle Repairs	119.53	1,000	0	1,000	1,000
6047	Mobile Phones	920.00	1,920	0	1,920	1,920
6048	Communications	2,762.28	3,062	0	2,600	2,600
6049	Postage	315.70	50	0	50	50
6050	Travel	2,540.67	2,154	0	2,000	2,000
6057	Vehicle Insurance	135.75	870	0	870	870
6059	Bonds	0.00	178	0	178	178
6069	Equipment Rental	2,969.16	2,970	0	2,970	2,970
6078	Education and Training	455.00	655	0	500	500
6082	Contractual Expense	0.00	0	0	276	276
	<b><i>Expenditure Total:</i></b>	<u>103,524.47</u>	<u>108,192</u>	<u>0</u>	<u>108,948</u>	<u>108,948</u>

CAMERON COUNTY, TEXAS  
SPECIAL ROAD & BRIDGE FUN  
2018-2019 Budget

Fund 150 Dept. 6181

**PCT 2 M&O WAREHOUSE**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	0.00	0	11,596	0	0
6006	FICA	0.00	0	887	0	0
6007	Group Health	0.00	0	3,300	0	0
6008	Retirement	0.00	0	1,164	0	0
6010	Uniforms	0.00	0	150	0	0
6011	Workers Compensation	0.00	0	565	0	0
6012	Unemployment Insurance	0.00	0	93	0	0
6014	Office Supplies	0.00	0	400	400	400
6056	Property Insurance	0.00	0	1,500	3,000	3,000
6060	Electricity	0.00	0	2,000	2,000	2,000
6062	Water	0.00	0	720	720	720
6063	Sewage and Garbage	0.00	0	800	800	800
6064	Building Maintenance	0.00	0	400	400	400
6067	Equipment Maintenance	0.00	0	1,000	1,000	1,000
6082	Contractual Expense	0.00	0	400	400	500
	<b><i>Expenditure Total:</i></b>	<u>0.00</u>	<u>0</u>	<u>24,975</u>	<u>8,720</u>	<u>8,820</u>

CAMERON COUNTY, TEXAS  
SPECIAL ROAD & BRIDGE FUN  
2018-2019 Budget

Fund 150 Dept. 619

**COMMISSIONER PCT#3 STAFF**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	9,621.70	9,624	0	9,624	9,624
6002	Salaries-Assistants/Deputies	44,996.58	45,000	0	45,000	45,000
6003	Salaries-Employees	18,025.39	17,493	0	17,493	17,493
6006	FICA	5,582.80	5,664	0	5,664	5,664
6007	Group Health	11,220.00	11,220	0	11,220	11,220
6008	Retirement	6,917.14	6,692	0	7,262	7,262
6011	Workers Compensation	539.98	270	0	270	270
6012	Unemployment Insurance	498.80	275	0	206	206
6014	Office Supplies	177.50	1,200	0	1,200	1,200
6016	Gasoline	746.71	2,400	0	2,400	2,400
6030	Vehicle Repairs	194.70	1,000	0	1,000	1,000
6047	Mobile Phones	1,104.00	1,152	0	1,152	1,152
6048	Communications	4,233.37	4,100	0	4,100	4,100
6049	Postage	0.00	50	0	50	50
6050	Travel	1,404.68	2,000	0	2,000	2,000
6057	Vehicle Insurance	135.75	870	0	870	870
6059	Bonds	177.50	178	0	178	178
6069	Equipment Rental	2,020.44	1,885	0	1,885	1,885
6078	Education and Training	450.00	500	0	500	500
	<b><i>Expenditure Total:</i></b>	<u>108,047.04</u>	<u>111,573</u>	<u>0</u>	<u>112,074</u>	<u>112,074</u>

CAMERON COUNTY, TEXAS  
SPECIAL ROAD & BRIDGE FUN  
2018-2019 Budget

Fund 150 Dept. 6191

**PCT 3 M&O WAREHOUSE**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	0.00	0	11,596	0	0
6006	FICA	0.00	0	887	0	0
6007	Group Health	0.00	0	3,300	0	0
6008	Retirement	0.00	0	1,164	0	0
6010	Uniforms	0.00	0	150	0	0
6011	Workers Compensation	0.00	0	565	0	0
6012	Unemployment Insurance	0.00	0	93	0	0
6014	Office Supplies	0.00	0	400	400	400
6056	Property Insurance	0.00	0	1,500	3,000	3,000
6060	Electricity	0.00	0	2,000	2,000	2,000
6062	Water	0.00	0	600	600	600
6064	Building Maintenance	0.00	0	400	400	400
6067	Equipment Maintenance	0.00	0	1,000	1,000	1,000
6082	Contractual Expense	0.00	0	400	400	500
	<b><i>Expenditure Total:</i></b>	<u>0.00</u>	<u>0</u>	<u>24,055</u>	<u>7,800</u>	<u>7,900</u>

CAMERON COUNTY, TEXAS  
SPECIAL ROAD & BRIDGE FUN  
2018-2019 Budget

Fund 150 Dept. 620

**COMMISSIONER PCT#4 STAFF**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6001	Elected Officials	9,621.70	9,624	0	9,624	9,624
6002	Salaries-Assistants/Deputies	42,875.18	42,879	0	42,879	42,879
6003	Salaries-Employees	17,038.96	16,442	0	16,442	16,442
6006	FICA	5,164.99	5,421	0	5,421	5,421
6007	Group Health	11,220.00	11,220	0	11,220	11,220
6008	Retirement	6,624.98	6,398	0	6,943	6,943
6011	Workers Compensation	516.12	259	0	259	259
6012	Unemployment Insurance	473.37	261	0	196	196
6014	Office Supplies	496.00	1,200	0	1,200	1,200
6016	Gasoline	3,697.45	4,000	0	4,000	4,000
6030	Vehicle Repairs	1,020.09	1,000	0	1,000	1,000
6047	Mobile Phones	920.00	1,920	0	1,920	1,920
6048	Communications	558.98	1,400	0	1,400	1,400
6049	Postage	0.00	50	0	50	50
6050	Travel	1,870.50	2,000	0	2,000	2,000
6057	Vehicle Insurance	115.50	870	0	870	870
6059	Bonds	92.50	178	0	178	178
6069	Equipment Rental	1,769.16	1,770	0	1,770	1,770
6078	Education and Training	475.00	500	0	500	500
	<b><i>Expenditure Total:</i></b>	<u>104,550.48</u>	<u>107,392</u>	<u>0</u>	<u>107,872</u>	<u>107,872</u>

CAMERON COUNTY, TEXAS  
SPECIAL ROAD & BRIDGE FUN  
2018-2019 Budget

Fund 150 Dept. 6201

**PCT 4 M&O WAREHOUSE**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	0.00	0	11,596	0	0
6006	FICA	0.00	0	887	0	0
6010	Uniforms	0.00	0	150	0	0
6011	Workers Compensation	0.00	0	565	0	0
6012	Unemployment Insurance	0.00	0	93	0	0
6014	Office Supplies	0.00	0	400	400	400
6056	Property Insurance	0.00	0	1,500	3,000	3,000
6060	Electricity	0.00	0	2,000	2,000	2,000
6062	Water	0.00	0	600	600	600
6063	Sewage and Garbage	0.00	0	800	800	800
6064	Building Maintenance	0.00	0	400	400	400
6067	Equipment Maintenance	0.00	0	1,000	1,000	1,000
6082	Contractual Expense	0.00	0	400	400	700
	<i>Expenditure Total:</i>	<u>0.00</u>	<u>0</u>	<u>20,391</u>	<u>8,600</u>	<u>8,900</u>



CAMERON COUNTY, TEXAS  
SPECIAL ROAD & BRIDGE FUN  
2018-2019 Budget

Fund 150 Dept. 621

**CONSOLIDATE R&B MAINT & OPERAT**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4380	Financing Proceeds	685,255.28	932,621			
4641	Sale of Capital Assets	0.00	50,000	0	50,000	50,000
	<b>Revenue Total:</b>	<u>685,255.28</u>	<u>982,621</u>	<u>0</u>	<u>50,000</u>	<u>50,000</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	42,404.35	42,955	0	42,955	42,955
6003	Salaries-Employees	3,072,048.51	3,229,305	0	3,239,332	3,239,332
6004	Overtime	9,628.85	25,000	0	25,000	25,000
6005	Extra Help	186.97	0			
6006	FICA	231,835.12	250,631	0	251,166	251,166
6007	Group Health	680,915.00	687,515	0	686,756	686,756
6008	Retirement	300,018.78	328,836	0	330,524	330,524
6010	Uniforms	22,846.04	26,300	0	29,300	29,300
6011	Workers Compensation	185,080.21	97,649	0	97,731	97,731
6012	Unemployment Insurance	25,195.15	14,411	0	10,831	10,831
6014	Office Supplies	39,704.10	35,000	0	45,000	45,000
6016	Gasoline	99,191.65	99,000	0	95,000	95,000
6017	Butane	2,684.42	3,000	0	3,000	3,000
6018	Diesel Fuel	255,160.74	280,000	0	275,000	275,000
6022	Drugs Medicine	0.00	1,000	0	1,000	1,000
6025	Food-Human	264.24	745			
6030	Vehicle Repairs	218,137.55	253,000	0	230,000	230,000
6033	Contingencies	0.00	0	0	0	81,133
6037	Road Materials	0.00	0	0	26,963	252,688
6038	Small Tools and Equipment	17,455.73	12,029	0	6,500	6,500
6045	Professional Services	57,089.37	72,000	0	80,000	80,000
6046	Medical and Dental	1,039.00	1,500	0	1,500	1,500
6047	Mobile Phones	14,883.95	19,000	0	19,000	19,000
6048	Communications	37,866.30	48,000	0	49,800	49,800
6049	Postage	58.72	100	0	100	100
6050	Travel	0.00	1,255	0	2,000	2,000
6056	Property Insurance	22,092.29	22,000	0	18,000	18,000
6057	Vehicle Insurance	46,491.44	45,000	0	45,000	45,000
6059	Bonds	0.00	100	0	100	100
6060	Electricity	12,274.86	12,000	0	7,000	7,000
6062	Water	3,989.80	6,500	0	3,500	3,500
6063	Sewage and Garbage	95,731.27	69,500	0	75,000	75,000
6064	Building Maintenance	8,087.24	7,000	0	10,000	10,000
6065	Bridge Repair	0.00	3,000	0	10,000	10,000
6067	Equipment Maintenance	301,607.20	394,229	0	330,000	330,000
6069	Equipment Rental	13,812.12	36,000	0	30,000	30,000
6073	Dues and Memberships	440.28	805	0	500	1,309

CAMERON COUNTY, TEXAS  
SPECIAL ROAD & BRIDGE FUN  
2018-2019 Budget

Fund 150 Dept. 621

**CONSOLIDATE R&B MAINT & OPERAT**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
6076	Bank Fees	0.00	0			
6077	Data Processing	795.38	10,000	0	2,000	2,000
6078	Education and Training	1,471.53	2,100	0	2,500	2,500
6082	Contractual Expense	37,962.38	7,466	0	40,000	40,000
6087	Miscellaneous	0.00	0			
6096	Equipment	647,381.71	947,760			
6097	Debt Retirement	962,408.08	980,008	0	1,096,000	1,096,000
6098	Debt Interest	30,180.30	41,223	0	65,000	65,000
6136	Road Materials Pct. 1	268,738.36	334,309	0	334,309	334,309
6137	Road Materials Pct. 2	307,906.39	334,309	0	334,309	334,309
6138	Road Materials Pct. 3	719,598.81	835,773	0	835,773	835,773
6139	Road Materials Pct. 4	754,102.63	883,532	0	883,532	883,532
6195	Safety Supplies	14,287.49	18,000	0	18,000	18,000
	<i>Expenditure Total:</i>	<u>9,563,054.31</u>	<u>10,518,845</u>	<u>0</u>	<u>9,688,981</u>	<u>9,996,648</u>

CAMERON COUNTY, TEXAS  
SPECIAL ROAD & BRIDGE FUN  
2018-2019 Budget

Fund 150 Dept. 622

**ROAD & BRIDGE ENGINEERING**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4301	Contributions from other Entit	0.00	20,000	0	20,000	20,000
	<i>Revenue Total:</i>	<u>0.00</u>	<u>20,000</u>	<u>0</u>	<u>20,000</u>	<u>20,000</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	64,399.56	92,050	85,312	85,312	85,312
6003	Salaries-Employees	389,662.87	484,250	501,920	501,920	566,920
6006	FICA	34,038.00	44,087	44,923	44,923	49,896
6007	Group Health	79,200.00	85,800	85,800	85,800	92,400
6008	Retirement	43,078.97	57,860	58,958	59,134	65,680
6011	Workers Compensation	2,378.20	1,688	3,000	1,703	1,940
6012	Unemployment Insurance	3,604.42	2,536	4,698	1,938	2,152
6014	Office Supplies	14,379.02	12,000	12,000	12,000	12,000
6016	Gasoline	5,815.71	7,000	7,000	7,000	7,000
6030	Vehicle Repairs	1,870.87	6,000	5,000	5,000	5,000
6045	Professional Services	950.00	13,500	15,000	10,000	10,000
6047	Mobile Phones	10,169.14	10,000	10,000	10,000	10,000
6048	Communications	16,269.10	20,000	20,000	20,000	20,000
6049	Postage	633.84	1,000	1,000	1,000	1,000
6050	Travel	1,659.49	4,500	7,500	7,500	7,500
6054	Advertising	2,169.26	6,500	6,500	3,500	3,500
6057	Vehicle Insurance	425.50	2,100	2,100	2,100	2,100
6059	Bonds	91.94	100	100	100	100
6067	Equipment Maintenance	411.00	6,215	1,000	1,000	1,000
6069	Equipment Rental	12,381.10	12,000	12,000	11,000	11,000
6073	Dues and Memberships	300.00	1,400	1,400	1,400	1,400
6077	Data Processing	4,630.53	3,200	3,500	3,500	3,500
6078	Education and Training	3,502.22	2,300	4,000	4,000	4,000
6082	Contractual Expense	33,111.91	36,785	40,000	40,000	40,000
6088	Right of Way (R.O.W.)	5,442.00	25,000	25,000	15,000	15,000
	<i>Expenditure Total:</i>	<u>730,574.65</u>	<u>937,871</u>	<u>957,711</u>	<u>934,830</u>	<u>1,018,400</u>

CAMERON COUNTY, TEXAS  
SPECIAL ROAD & BRIDGE FUN  
2018-2019 Budget

Fund 150 Dept. 623

**PLANNING AND INSPECTION**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	251,597.20	253,183	253,183	253,183	253,183
6003	Salaries-Employees	321,433.40	334,014	376,741	376,741	376,741
6004	Overtime	0.00	0			
6006	FICA	41,621.72	44,921	48,189	48,189	48,189
6007	Group Health	65,307.00	65,307	65,500	71,537	71,537
6008	Retirement	54,653.01	58,955	60,000	63,433	63,433
6010	Uniforms	1,425.78	3,000	3,000	3,000	3,000
6011	Workers Compensation	3,046.39	1,730	1,800	1,886	1,886
6012	Unemployment Insurance	4,443.83	2,584	2,600	2,079	2,079
6014	Office Supplies	9,546.08	6,000	6,000	5,000	5,000
6016	Gasoline	9,789.11	12,000	12,000	12,000	12,000
6030	Vehicle Repairs	1,262.41	5,000	5,000	5,000	5,000
6046	Medical and Dental	0.00	300	300	300	300
6047	Mobile Phones	1,138.21	7,000	7,000	700	700
6049	Postage	0.00	100	100	100	100
6050	Travel	1,742.34	2,000	3,000	3,000	3,000
6052	Travel-Mileage Reimbursement	482.69	7,000	4,000	2,000	2,000
6057	Vehicle Insurance	135.75	4,000	0	4,000	4,000
6059	Bonds	35.99	100	100	100	100
6077	Data Processing	2,559.24	9,624			
6078	Education and Training	2,481.52	2,500	3,000	3,000	3,000
6096	Equipment	22,920.00	53,196			
	<b><i>Expenditure Total:</i></b>	<u>795,621.67</u>	<u>872,514</u>	<u>851,513</u>	<u>855,248</u>	<u>855,248</u>

CAMERON COUNTY, TEXAS

## LAW LIBRARY FUND

APPROVED 2018-2019 BUDGET

## CAMERON COUNTY, TEXAS

## LAW LIBRARY FUND

## Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance

For the Fiscal Year Ending September 30, 2018

	2017 Actual	2018 Approved	2018 Year-end Estimate	2019 Recommended	2019 Approved
REVENUES					
Library Fees	\$ 180,195	\$ 192,000	\$ 183,000	\$ 192,000	\$ 192,000
Photocopying	0	0	0	0	0
Interest Income	1,268	1,200	2,400	1,200	1,200
Miscellaneous	0	0	0	0	0
TOTAL REVENUES	<u>181,463</u>	<u>193,200</u>	<u>185,400</u>	<u>193,200</u>	<u>193,200</u>
OTHER SOURCES (USES)					
Transfer in	0	0	0	0	0
ESTIMATED BEGINNING FUND BALANCE	<u>403,105</u>	<u>323,658</u>	<u>416,846</u>	<u>320,107</u>	<u>377,543</u>
AMOUNT AVAILABLE	584,568	516,858	602,246	513,307	570,743
LESS APPROPRIATIONS:	<u>167,722</u>	<u>193,200</u>	<u>224,703</u>	<u>193,200</u>	<u>204,341</u>
PROJECTED YEAR-END FUND BALANCE	<u>\$ 416,846</u>	<u>\$ 323,658</u>	<u>\$ 377,543</u>	<u>\$ 320,107</u>	<u>\$ 366,402</u>

CAMERON COUNTY, TEXAS  
**LAW LIBRARY FUND**  
 2018-2019 Budget

<u>Dept.</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Approved</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>							
000	BALANCE SHEET	0.00	0	0	0	0	0
650	LAW LIBRARY	0.00	193,200	193,200	0	193,200	193,200
	<i>Revenue Total:</i>	<u>0.00</u>	<u>193,200</u>	<u>193,200</u>	<u>0</u>	<u>193,200</u>	<u>193,200</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>							
650	LAW LIBRARY	0.00	193,200	193,200	186,719	193,200	204,341
	<i>Expense Total:</i>	<u>0.00</u>	<u>193,200</u>	<u>193,200</u>	<u>186,719</u>	<u>193,200</u>	<u>204,341</u>

CAMERON COUNTY, TEXAS  
LAW LIBRARY FUND  
2018-2019 Budget

Fund 170 Dept. 650

**LAW LIBRARY**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4409	Law Library Fees	180,194.56	192,000	0	192,000	192,000
4600	Interest Income	1,267.87	1,200	0	1,200	1,200
	<b>Revenue Total:</b>	<u>181,462.43</u>	<u>193,200</u>	<u>0</u>	<u>193,200</u>	<u>193,200</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	34,860.66	34,998	38,000	34,998	34,998
6003	Salaries-Employees	26,207.71	25,832	28,000	25,832	25,832
6006	FICA	4,420.21	4,653	0	4,653	4,653
6007	Group Health	13,200.00	13,200	13,200	13,200	13,200
6008	Retirement	5,813.25	5,645	5,645	6,126	6,126
6011	Workers Compensation	369.69	228	456	228	228
6012	Unemployment Insurance	484.46	268	298	201	201
6014	Office Supplies	469.25	920	920	920	920
6033	Contingencies	0.00	0	0	0	11,141
6048	Communications	997.31	600	600	600	600
6049	Postage	15.05	500	500	500	500
6069	Equipment Rental	718.32	1,600	1,600	1,777	1,777
6077	Data Processing	0.00	1,500	1,500	1,500	1,500
6079	Legal Books, Publications	80,166.57	103,256	96,000	102,665	102,665
6082	Contractual Expense	0.00	0			
	<b>Expenditure Total:</b>	<u>167,722.48</u>	<u>193,200</u>	<u>186,719</u>	<u>193,200</u>	<u>204,341</u>



CAMERON COUNTY, TEXAS

## EMPLOYEE BENEFITS FUND

APPROVED 2018-2019 BUDGET

**CAMERON COUNTY, TEXAS**  
**EMPLOYEE BENEFITS FUND**

**Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance**  
**For the Fiscal Year Ending September 30, 2018**

	<b>2017</b>	<b>2018</b>	<b>2018</b>	<b>2019</b>	<b>2019</b>
	<b>Actual</b>	<b>Approved</b>	<b>Year-end</b>	<b>Recommended</b>	<b>Approved</b>
			<b>Estimate</b>		
<b>REVENUES</b>					
Employee Premiums	\$ 13,609,054	\$ 13,467,587	\$ 13,616,998	\$ 13,616,998	\$ 13,634,037
Cobra Premiums	8,541	13,000	24,000	20,000	20,000
Other Revenues	0	0	0		0
Interest Revenues	3,800	4,000	10,264	10,000	10,000
Miscellaneous	0	0	1,209	0	0
<b>TOTAL REVENUES</b>	<b>13,621,395</b>	<b>13,484,587</b>	<b>13,652,471</b>	<b>13,646,998</b>	<b>13,664,037</b>
<b>OTHER SOURCES (USES)</b>					
Transfer in	692,515	0	0	0	0
ESTIMATED BEGINNING FUND BALANCE	0	0	0	0	0
AMOUNT AVAILABLE	14,313,910	13,484,587	13,652,471	13,646,998	13,664,037
LESS APPROPRIATIONS:	14,313,910	14,867,820	13,633,998	13,646,998	13,664,037
USE OF FUND BALANCE	0	0	0	0	0
PROJECTED YEAR-END FUND BALANCE	\$ -	\$ (1,383,233)	\$ 18,473	\$ -	\$ -

CAMERON COUNTY, TEXAS  
**HEALTH TRUST**  
 2018-2019 Budget

<u>Dept.</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Approved</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>							
409	GENERAL ADMINISTRATION	0.00	13,633,998	13,633,998	0	13,646,998	13,664,037
	<i>Revenue Total:</i>	<u>0.00</u>	<u>13,633,998</u>	<u>13,633,998</u>	<u>0</u>	<u>13,646,998</u>	<u>13,664,037</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>							
402	HUMAN RESOURCES	0.00	135,917	135,917	0	136,581	153,620
409	GENERAL ADMINISTRATION	0.00	13,498,081	13,498,081	0	13,510,417	13,510,417
	<i>Expense Total:</i>	<u>0.00</u>	<u>13,633,998</u>	<u>13,633,998</u>	<u>0</u>	<u>13,646,998</u>	<u>13,664,037</u>

CAMERON COUNTY, TEXAS  
HEALTH TRUST  
2018-2019 Budget

Fund 300 Dept. 402

CAMERON COUNTY HEALTH INS. TR

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	44,617.00	44,621	0	44,621	44,621
6003	Salaries-Employees	51,965.68	53,062	0	53,062	53,062
6006	FICA	7,082.94	7,473	0	7,473	7,473
6007	Group Health	19,800.00	19,800	0	19,800	19,800
6008	Retirement	9,196.46	9,065	0	9,837	9,837
6011	Workers Compensation	722.78	366	0	366	366
6012	Unemployment Insurance	770.87	430	0	322	322
6014	Office Supplies	629.17	1,000	0	1,000	1,000
6033	Contingencies	0.00	0	0	0	17,039
6049	Postage	12.03	100	0	100	100
	<b><i>Expenditure Total:</i></b>	<u>134,796.93</u>	<u>135,917</u>	<u>0</u>	<u>136,581</u>	<u>153,620</u>

CAMERON COUNTY, TEXAS  
HEALTH TRUST  
2018-2019 Budget

Fund 300 Dept. 409

**GENERAL ADMINISTRATION**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4308	Fee Revenue Admin Fee	0.00	0			
4321	Health Ins Premiums	13,609,054.37	13,616,998	0	13,616,998	13,634,037
4322	Cobra Premiums	8,541.24	13,000	0	20,000	20,000
4600	Interest Income	3,799.71	4,000	0	10,000	10,000
4602	Miscellaneous	0.00	0			
	<b>Revenue Total:</b>	<u>13,621,395.32</u>	<u>13,633,998</u>	<u>0</u>	<u>13,646,998</u>	<u>13,664,037</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6045	Professional Services	53,958.35	60,000	0	55,000	55,000
6046	Medical and Dental	12,344,750.99	11,600,877	0	11,618,213	11,618,213
6082	Contractual Expense	1,780,403.48	1,837,204	0	1,837,204	1,837,204
	<b>Expenditure Total:</b>	<u>14,179,112.82</u>	<u>13,498,081</u>	<u>0</u>	<u>13,510,417</u>	<u>13,510,417</u>

CAMERON COUNTY, TEXAS

## WORKERS' COMPENSATION FUND

APPROVED 2018-2019 BUDGET

**CAMERON COUNTY, TEXAS**  
**WORKERS' COMPENSATION FUND**

**Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance**  
**For the Fiscal Year Ending September 30, 2018**

	<b>2017</b>	<b>2018</b>	<b>2018</b>	<b>2019</b>	<b>2019</b>
	<b>Actual</b>	<b>Approved</b>	<b>Year-end</b>	<b>Recommended</b>	<b>Approved</b>
			<b>Estimate</b>		
<b>REVENUES</b>					
Employee Premiums	\$ 1,293,211	\$ 644,024	\$ 567,015	\$ 689,000	\$ 689,000
Other Revenues	0	0	0		0
Interest Revenues	4,881	3,500	10,900	10,000	10,000
Miscellaneous	0	0	0	0	0
<b>TOTAL REVENUES</b>	<u>1,298,092</u>	<u>647,524</u>	<u>577,915</u>	<u>699,000</u>	<u>699,000</u>
<b>OTHER SOURCES (USES)</b>					
Transfer in	0	0	0	0	0
ESTIMATED BEGINNING FUND BALANCE	<u>1,221,929</u>	<u>1,649,059</u>	<u>1,726,610</u>	<u>1,393,575</u>	<u>1,393,575</u>
AMOUNT AVAILABLE	2,520,021	2,296,583	2,304,525	2,092,575	2,092,575
LESS APPROPRIATIONS:	<u>793,411</u>	<u>940,950</u>	<u>910,950</u>	<u>836,228</u>	<u>836,228</u>
USE OF FUND BALANCE	0	0	0	0	0
PROJECTED YEAR-END FUND BALANCE	<u>\$ 1,726,610</u>	<u>\$ 1,355,633</u>	<u>\$ 1,393,575</u>	<u>\$ 1,256,347</u>	<u>\$ 1,256,347</u>

CAMERON COUNTY, TEXAS  
**WORKERS COMPENSATION FUND**  
 2018-2019 Budget

<u>Dept.</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Approved</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>							
000	BALANCE SHEET	0.00	3,500	3,500	0	10,000	10,000
409	GENERAL ADMINISTRATION	0.00	644,024	644,024	0	689,000	689,000
	<i>Revenue Total:</i>	<u>0.00</u>	<u>647,524</u>	<u>647,524</u>	<u>0</u>	<u>699,000</u>	<u>699,000</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>							
402	HUMAN RESOURCES	0.00	60,950	60,950	64,138	61,228	61,228
409	GENERAL ADMINISTRATION	0.00	880,000	880,000	0	775,000	775,000
	<i>Expense Total:</i>	<u>0.00</u>	<u>940,950</u>	<u>940,950</u>	<u>64,138</u>	<u>836,228</u>	<u>836,228</u>



CAMERON COUNTY, TEXAS  
WORKERS COMPENSATION FUND  
2018-2019 Budget

Fund 301 Dept. 000

**WORKERS COMPESATION FUND**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4600	Interest Income	4,880.75	3,500	0	10,000	10,000
	<i>Revenue Total:</i>	4,880.75	3,500	0	10,000	10,000

CAMERON COUNTY, TEXAS  
WORKERS COMPENSATION FUND  
2018-2019 Budget

Fund 301 Dept. 402

**SAFETY RISK**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	0.00	0			
6003	Salaries-Employees	38,495.74	40,800	42,249	40,800	40,800
6006	FICA	2,736.44	3,121	3,232	3,121	3,121
6007	Group Health	6,600.00	6,600	6,600	6,600	6,600
6008	Retirement	3,662.87	3,786	4,242	4,109	4,109
6010	Uniforms	0.00	0			
6011	Workers Compensation	288.17	153	317	153	153
6012	Unemployment Insurance	307.31	180	338	135	135
6014	Office Supplies	905.87	1,000	1,000	1,000	1,000
6016	Gasoline	0.00	1,600	1,600	1,600	1,600
6030	Vehicle Repairs	0.00	500	500	500	500
6047	Mobile Phones	199.98	960	960	960	960
6050	Travel	708.24	1,000	1,000	1,000	1,000
6057	Vehicle Insurance	0.00	500	500	500	500
6078	Education and Training	725.00	750	750	750	750
6079	Legal Books, Publications	0.00	0	500	0	0
6096	Equipment	0.00	0	350	0	0
	<b>Expenditure Total:</b>	<u>54,629.62</u>	<u>60,950</u>	<u>64,138</u>	<u>61,228</u>	<u>61,228</u>

CAMERON COUNTY, TEXAS  
WORKERS COMPENSATION FUND  
2018-2019 Budget

Fund 301 Dept. 409

**WORKERS COMPENSATION FUND**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4315	Workers Compensation Premium	1,293,211.14	644,024	0	689,000	689,000
	<i>Revenue Total:</i>	<u>1,293,211.14</u>	<u>644,024</u>	<u>0</u>	<u>689,000</u>	<u>689,000</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6082	Contractual Expense	359,728.00	480,000	0	375,000	375,000
6411	Workers Comp Claims	379,053.21	400,000	0	400,000	400,000
	<i>Expenditure Total:</i>	<u>738,781.21</u>	<u>880,000</u>	<u>0</u>	<u>775,000</u>	<u>775,000</u>

CAMERON COUNTY, TEXAS

## PRETRIAL RELEASE FUND

APPROVED 2018-2019 BUDGET

**CAMERON COUNTY, TEXAS  
PRETRIAL RELEASE FUND**

**Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance  
For the Fiscal Year Ending September 30, 2018**

	<b>2017</b>	<b>2018</b>	<b>2018</b>	<b>2019</b>	<b>2019</b>
	<b>Actual</b>	<b>Approved</b>	<b>Year-end</b>	<b>Recommended</b>	<b>Approved</b>
			<b>Estimate</b>		
REVENUES					
Fees	\$ 200,679	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000
State Revenue	0	0	\$ 152,237	0	0
Interest Income	0	0	145	0	0
TOTAL REVENUES	<u>200,679</u>	<u>125,000</u>	<u>277,382</u>	<u>125,000</u>	<u>125,000</u>
OTHER SOURCES (USES)					
Transfer in	271,160	288,000	285,000	288,000	288,000
ESTIMATED BEGINNING FUND BALANCE	<u>43,874</u>	<u>35,225</u>	<u>35,225</u>	<u>12,607</u>	<u>12,607</u>
AMOUNT AVAILABLE	515,713	448,225	597,607	425,607	425,607
LESS APPROPRIATIONS:	<u>480,488</u>	<u>411,760</u>	<u>585,000</u>	<u>413,000</u>	<u>413,000</u>
PROJECTED YEAR-END FUND BALANCE	<u>\$ 35,225</u>	<u>\$ 36,465</u>	<u>\$ 12,607</u>	<u>\$ 12,607</u>	<u>\$ 12,607</u>

CAMERON COUNTY, TEXAS  
ENCUMBERED PRE-TRIAL RELE  
2018-2019 Budget

<u>Dept.</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Approved</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>							
000	BALANCE SHEET	0.00	0	0	0	0	0
4354	DIVERT COURT	0.00	0	23,700	0	0	0
4368	DRUG COURT	0.00	0	174,379	0	0	0
4369	VETERANS COURT	0.00	0	171,862	0	0	0
576	M&O ADULT PROBATION	0.00	125,000	125,000	0	125,000	125,000
	<i>Revenue Total:</i>	<u>0.00</u>	<u>125,000</u>	<u>494,941</u>	<u>0</u>	<u>125,000</u>	<u>125,000</u>
<b><u>TRANSFERS IN</u></b>							
010	GENERAL FUND TRANSFER	0.00	288,000	288,000	0	288,000	288,000
	<i>Fund Balance:</i>	<u>0.00</u>	<u>288,000</u>	<u>288,000</u>	<u>0</u>	<u>288,000</u>	<u>288,000</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>							
4354	DIVERT COURT	0.00	0	57,295	0	0	0
4368	DRUG COURT	0.00	0	174,379	0	0	0
4369	VETERANS COURT	0.00	0	171,862	0	0	0
576	M&O ADULT PROBATION	0.00	411,760	411,760	414,000	413,000	413,000
	<i>Expense Total:</i>	<u>0.00</u>	<u>411,760</u>	<u>815,296</u>	<u>414,000</u>	<u>413,000</u>	<u>413,000</u>

CAMERON COUNTY, TEXAS  
ENCUMBERED PRE-TRIAL RELEASE  
2018-2019 Budget

Fund 420 Dept. 576

**PRETRIAL RELEASE**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4400	Bail Bond Fees	130,351.00	125,000	0	125,000	125,000
	<i>Revenue Total:</i>	<u>130,351.00</u>	<u>125,000</u>	<u>0</u>	<u>125,000</u>	<u>125,000</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	287,061.17	291,869	291,869	291,869	291,869
6006	FICA	20,803.00	22,512	22,512	22,512	22,512
6007	Group Health	51,681.64	55,110	55,110	55,110	55,110
6008	Retirement	27,319.86	27,085	27,085	27,085	27,085
6009	Auto Allowance	719.75	2,400	2,400	2,400	2,400
6011	Workers Compensation	3,548.04	1,095	2,189	1,095	1,095
6012	Unemployment Insurance	2,291.91	1,284	1,430	1,284	1,284
6014	Office Supplies	2,996.29	3,529	3,029	3,269	3,269
6047	Mobile Phones	330.93	1,700	900	900	900
6049	Postage	56.58	250			
6050	Travel	2,110.67	1,100	3,500	3,500	3,500
6059	Bonds	71.00	150	150	150	150
6069	Equipment Rental	2,325.12	2,326	2,326	2,326	2,326
6078	Education and Training	195.00	1,350	1,500	1,500	1,500
	<i>Expenditure Total:</i>	<u>401,510.96</u>	<u>411,760</u>	<u>414,000</u>	<u>413,000</u>	<u>413,000</u>

CAMERON COUNTY, TEXAS

## PRETRIAL INTERVENTION FUND

APPROVED 2018-2019 BUDGET



**CAMERON COUNTY, TEXAS**  
**PRETRIAL INTERVENTION FUND**  
**Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance**  
**For the Fiscal Year Ending September 30, 2018**

	<b>2017</b>	<b>2018</b>	<b>2018</b>	<b>2019</b>	<b>2019</b>
	<b>Actual</b>	<b>Approved</b>	<b>Year-end</b>	<b>Recommended</b>	<b>Approved</b>
REVENUES					
Fees	\$ 268,100	\$ 237,800	\$ 285,750	\$ 237,800	\$ 268,000
Interest Income	1,594	0	3,245	0	0
TOTAL REVENUES	<u>269,694</u>	<u>237,800</u>	<u>288,995</u>	<u>237,800</u>	<u>268,000</u>
OTHER SOURCES (USES)					
Transfer in	0	0	0	0	0
ESTIMATED BEGINNING FUND BALANCE	<u>528,285</u>	<u>487,278</u>	<u>487,278</u>	<u>495,340</u>	<u>495,340</u>
AMOUNT AVAILABLE	797,979	725,078	776,273	733,140	763,340
LESS APPROPRIATIONS:	<u>310,701</u>	<u>471,530</u>	<u>280,933</u>	<u>501,530</u>	<u>501,530</u>
PROJECTED YEAR-END FUND BALANCE	<u>\$ 487,278</u>	<u>\$ 253,548</u>	<u>\$ 495,340</u>	<u>\$ 231,610</u>	<u>\$ 261,810</u>

CAMERON COUNTY, TEXAS  
PRETRIAL INTERVENTION FUN  
2018-2019 Budget

<u>Dept.</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Approved</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>							
000	BALANCE SHEET	0.00	0	0	0	0	0
475	DISTRICT ATTORNEY	0.00	237,800	237,800	0	237,800	268,000
	<i>Revenue Total:</i>	<u>0.00</u>	<u>237,800</u>	<u>237,800</u>	<u>0</u>	<u>237,800</u>	<u>268,000</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>							
475	DISTRICT ATTORNEY	0.00	501,530	471,530	398,000	501,530	501,530
	<i>Expense Total:</i>	<u>0.00</u>	<u>501,530</u>	<u>471,530</u>	<u>398,000</u>	<u>501,530</u>	<u>501,530</u>

CAMERON COUNTY, TEXAS  
PRETRIAL INTERVENTION FUN  
2018-2019 Budget

Fund 600 Dept. 475

**PRE-TRIAL DIVERSION**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4460	County Attorney	268,100.00	237,800	0	237,800	268,000
	<i>Revenue Total:</i>	<u>268,100.00</u>	<u>237,800</u>	<u>0</u>	<u>237,800</u>	<u>268,000</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	174,339.46	270,000	270,000	270,000	270,000
6003	Salaries-Employees	88,637.05	128,000	128,000	128,000	128,000
6006	FICA	19,666.83	30,447	0	30,447	30,447
6007	Group Health	0.00	0			
6008	Retirement	25,015.12	39,959	0	69,959	69,959
6011	Workers Compensation	942.41	1,373	0	1,373	1,373
6012	Unemployment Insurance	2,100.24	1,751	0	1,751	1,751
	<i>Expenditure Total:</i>	<u>310,701.11</u>	<u>471,530</u>	<u>398,000</u>	<u>501,530</u>	<u>501,530</u>

CAMERON COUNTY, TEXAS

**DEBT SERVICE FUNDS**

APPROVED 2018-2019 BUDGET

**CAMERON COUNTY, TEXAS**  
**UNLIMITED TAX REVENUE BONDS**

**Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance**  
**For the Fiscal Year Ending September 30, 2018**

Fund 610

	<b>2017</b>	<b>2018</b>	<b>2018</b>	<b>2019</b>	<b>2019</b>
	<b>Actual</b>	<b>Approved</b>	<b>Year-end</b>	<b>Recommended</b>	<b>Approved</b>
			<b>Estimate</b>		
REVENUES					
Taxes	\$ 10,144	\$ 6,807	\$ 55,594	\$ 0	\$ 0
Miscellaneous	1,979	0	1,605	0	0
TOTAL REVENUES	<u>12,123</u>	<u>6,807</u>	<u>57,199</u>	<u>0</u>	<u>0</u>
Debt Service Requirements:					
Redemption of Serial Bonds	125,043	123,930	123,180	0	0
Total Debt Service requirements	<u>125,043</u>	<u>123,930</u>	<u>123,180</u>	<u>0</u>	<u>0</u>
OTHER FINANCING SOURCES(USES)					
Operating Transfer Out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	(112,920)	(117,123)	(65,981)	0	0
BEGINNING FUND BALANCE (Oct 1)	<u>339,507</u>	<u>336,834</u>	<u>226,587</u>	<u>160,606</u>	<u>160,606</u>
ENDING FUND BALANCE (Sept.30)	<u>\$ 226,587</u>	<u>\$ 219,711</u>	<u>\$ 160,606</u>	<u>\$ 160,606</u>	<u>\$ 160,606</u>

CAMERON COUNTY, TEXAS  
**I & S UNLIMITED TAX REV B**  
 2018-2019 Budget

<u>Dept.</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Approved</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>							
000	BALANCE SHEET	0.00	0	0	0	0	0
400	GENERAL REVENUE	0.00	6,807	6,807	0	0	0
	<i>Revenue Total:</i>	<u>0.00</u>	<u>6,807</u>	<u>6,807</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>							
736	2008 ROAD BONDS	0.00	123,930	123,930	0	0	0
	<i>Expense Total:</i>	<u>0.00</u>	<u>123,930</u>	<u>123,930</u>	<u>0</u>	<u>0</u>	<u>0</u>

CAMERON COUNTY, TEXAS  
I & S UNLIMITED TAX REV B  
2018-2019 Budget

Fund 610 Dept. 400

**I & S UNLIMITED**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4102	Delinquent Advalorem Taxes	6,080.21	5,306	0	0	0
4105	Delinquent Tax Revenue Other	47.82	0			
4108	Commissions Other	-1.53	0			
4109	Errors & Adjustments Other	0.00	0			
4152	Commissions	-104.35	-69	0	0	0
4153	Errors and Adjustments	-253.74	-12	0	0	0
4159	Penalties and Interest	4,269.22	1,582	0	0	0
	<b>Revenue Total:</b>	<u>10,037.63</u>	<u>6,807</u>	<u>0</u>	<u>0</u>	<u>0</u>

CAMERON COUNTY, TEXAS  
I & S UNLIMITED TAX REV B  
2018-2019 Budget

Fund 610 Dept. 736

**2008 ROAD BONDS**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6097	Debt Retirement	115,000.00	120,000	0	0	0
6098	Debt Interest	9,292.50	3,180	0	0	0
6099	Fiscal Agent Fees	750.00	750	0	0	0
	<i>Expenditure Total:</i>	<u>125,042.50</u>	<u>123,930</u>	<u>0</u>	<u>0</u>	<u>0</u>



CAMERON COUNTY, TEXAS  
**LIMITED TAX REVENUE BONDS**

**Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance**  
**For the Fiscal Year Ending September 30, 2018**

Fund 630

	<b>2017</b>	<b>2018</b>	<b>2018</b>	<b>2019</b>	<b>2019</b>
	<b>Actual</b>	<b>Approved</b>	<b>Year-end</b>	<b>Recommended</b>	<b>Approved</b>
			<b>Estimate</b>		
REVENUES					
Taxes	\$8,823,717	\$ 9,355,540	\$ 9,285,063	\$ 10,006,653	\$ 10,006,653
Miscellaneous	50,603	0	105,537	70,000	70,000
TOTAL REVENUES	<u>8,874,320</u>	<u>9,355,540</u>	<u>9,390,600</u>	<u>10,076,653</u>	<u>10,076,653</u>
Debt Service Requirements:					
Redemption of Serial Bonds	9,348,445	9,722,948	9,891,844	10,422,062	10,422,062
Total Debt Service requirements	<u>9,348,445</u>	<u>9,722,948</u>	<u>9,891,844</u>	<u>10,422,062</u>	<u>10,422,062</u>
<b>OTHER FINANCING SOURCES(USES)</b>					
Refunding	-	-	-	-	-
Operating Transfer In	577,437	577,437	577,437	578,134	578,134
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>577,437</u>	<u>577,437</u>	<u>577,437</u>	<u>578,134</u>	<u>578,134</u>
Excess of Revenues Over (Under) Expenditures	103,312	210,029	76,193	232,725	232,725
BEGINNING FUND BALANCE (Oct 1)	<u>6,139,778</u>	<u>6,010,197</u>	<u>6,243,090</u>	<u>6,212,536</u>	<u>6,212,536</u>
ENDING FUND BALANCE (Sept.30)	<u>\$6,243,090</u>	<u>\$ 6,212,536</u>	<u>\$ 6,212,536</u>	<u>\$ 6,445,261</u>	<u>\$ 6,445,261</u>

CAMERON COUNTY, TEXAS  
I & S LIMITED TAX REV BON  
2018-2019 Budget

<u>Dept.</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Approved</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>							
000	BALANCE SHEET	0.00	0	0	0	70,000	70,000
400	GENERAL REVENUE	0.00	9,355,540	9,355,540	0	10,006,653	10,006,653
	<i>Revenue Total:</i>	0.00	9,355,540	9,355,540	0	10,076,653	10,076,653
<b><u>TRANSFERS IN</u></b>							
074	VETERAN'S BRIDGE TRANSFER	0.00	256,324	256,324	0	256,634	256,634
077	LOS INDIOS BRIDGE	0.00	71,545	71,545	0	71,631	71,631
080	GATEWAY BRIDGE TRANSFER	0.00	249,568	249,568	0	249,869	249,869
	<i>Fund Balance:</i>	0.00	577,437	577,437	0	578,134	578,134
<b><u>EXPENDITURE ACCOUNTS</u></b>							
721	2011 REFUNDING CO'S	0.00	497,900	497,900	0	498,450	498,450
722	2011 CO'S	0.00	1,382,232	1,382,232	0	1,380,319	1,380,319
723	2012 REFUNDING CO'S	0.00	1,155,950	1,155,950	0	1,157,600	1,157,600
724	2014 Certificates of Obli	0.00	1,199,694	1,199,694	0	1,201,344	1,201,344
725	2014 Refunding CO's	0.00	1,892,500	1,892,500	0	1,896,750	1,896,750
726	2015 Refunding CO's	0.00	444,363	444,363	0	764,529	764,529
727	2016 CO's	0.00	1,005,000	1,005,000	0	1,247,425	1,247,425
728	2017 CO's	0.00	483,687	325,657	0	434,450	434,450
7285	LIMITED TAX REFUNDING 17	0.00	0	158,030	0	195,750	195,750
729	CO'S,SERIES2008	0.00	324,401	324,401	0	0	0
747	LEASED EQUIPMENT PURCHASE	0.00	1,337,221	1,337,221	0	1,645,445	1,645,445
	<i>Expense Total:</i>	0.00	9,722,948	9,722,948	0	10,422,062	10,422,062

CAMERON COUNTY, TEXAS  
I & S LIMITED TAX REV BON  
2018-2019 Budget

Fund 630 Dept. 000

**I & S LIMITED TAX REV BONDS**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4600	Interest Income	50,594.78	0	0	70,000	70,000
4602	Miscellaneous	8.00	0			
	<b>Revenue Total:</b>	<u>50,602.78</u>	<u>0</u>	<u>0</u>	<u>70,000</u>	<u>70,000</u>

CAMERON COUNTY, TEXAS  
I & S LIMITED TAX REV BON  
2018-2019 Budget

Fund 630 Dept. 400

**I & S LIMITED**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4101	Current Advalorem Taxes	7,372,280.18	7,869,439	0	8,318,195	8,318,195
4102	Delinquent Advalorem Taxes	261,832.79	211,343	0	214,002	214,002
4104	Current Taxes Other	1,253,998.05	1,334,284	0	1,545,643	1,545,643
4105	Deliquent Tax Revenue Other	53,854.32	49,951	0	52,160	52,160
4107	Discounts Other	-26,967.25	-25,276	0	-29,280	-29,280
4108	Commissions Other	-13,364.04	-13,933	0	-16,065	-16,065
4109	Errors & Adjustments Other	-7,253.89	-6,921	0	-7,989	-7,989
4110	Penalty & Interesst Other	33,585.76	34,314	0	37,975	37,975
4151	Discounts	-153,726.89	-149,073	0	-157,574	-157,574
4152	Commissions	-75,524.64	-81,045	0	-85,523	-85,523
4153	Errors and Adjustments	-39,687.53	-40,336	0	-42,593	-42,593
4159	Penalties and Interest	164,690.66	172,793	0	177,702	177,702
4602	Miscellaneous	0.00	0			
	<b>Revenue Total:</b>	<u>8,823,717.52</u>	<u>9,355,540</u>	<u>0</u>	<u>10,006,653</u>	<u>10,006,653</u>

CAMERON COUNTY, TEXAS  
I & S LIMITED TAX REV BON  
2018-2019 Budget

Fund 630 Dept. 721

CO'S/ REFUNDING 2011

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6097	Debt Retirement	300,000.00	310,000	0	320,000	320,000
6098	Debt Interest	195,550.00	187,150	0	177,700	177,700
6099	Fiscal Agent Fees	750.00	750	0	750	750
	<i>Expenditure Total:</i>	<u>496,300.00</u>	<u>497,900</u>	<u>0</u>	<u>498,450</u>	<u>498,450</u>

CAMERON COUNTY, TEXAS  
I & S LIMITED TAX REV BON  
2018-2019 Budget

Fund 630 Dept. 722

**CO'S SERIES 2011**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6097	Debt Retirement	958,388.00	768,897	0	794,405	794,405
6098	Debt Interest	643,285.96	612,585	0	585,164	585,164
6099	Fiscal Agent Fees	750.00	750	0	750	750
	<b><i>Expenditure Total:</i></b>	<u>1,602,423.96</u>	<u>1,382,232</u>	<u>0</u>	<u>1,380,319</u>	<u>1,380,319</u>

CAMERON COUNTY, TEXAS  
I & S LIMITED TAX REV BON  
2018-2019 Budget

Fund 630 Dept. 723

**2012 REFUNDING CO'S**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6097	Debt Retirement	905,000.00	930,000	0	960,000	960,000
6098	Debt Interest	248,200.00	225,200	0	196,850	196,850
6099	Fiscal Agent Fees	0.00	750	0	750	750
	<i>Expenditure Total:</i>	<u>1,153,200.00</u>	<u>1,155,950</u>	<u>0</u>	<u>1,157,600</u>	<u>1,157,600</u>

CAMERON COUNTY, TEXAS  
I & S LIMITED TAX REV BON  
2018-2019 Budget

Fund 630 Dept. 724

**2014 Certificates of Obligatio**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6097	Debt Retirement	650,000.00	660,000	0	675,000	675,000
6098	Debt Interest	552,043.76	538,944	0	525,594	525,594
6099	Fiscal Agent Fees	500.00	750	0	750	750
	<i>Expenditure Total:</i>	<u>1,202,543.76</u>	<u>1,199,694</u>	<u>0</u>	<u>1,201,344</u>	<u>1,201,344</u>



CAMERON COUNTY, TEXAS  
I & S LIMITED TAX REV BON  
2018-2019 Budget

Fund 630 Dept. 725

**2014 Refunding CO's**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6097	Debt Retirement	1,300,000.00	1,670,000	0	1,760,000	1,760,000
6098	Debt Interest	296,000.00	221,750	0	136,000	136,000
6099	Fiscal Agent Fees	750.00	750	0	750	750
	<i>Expenditure Total:</i>	<u>1,596,750.00</u>	<u>1,892,500</u>	<u>0</u>	<u>1,896,750</u>	<u>1,896,750</u>

CAMERON COUNTY, TEXAS  
I & S LIMITED TAX REV BON  
2018-2019 Budget

Fund 630 Dept. 726

**2015 Refunding CO's**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6097	Debt Retirement	148,948.00	156,126	0	491,707	491,707
6098	Debt Interest	293,589.00	287,487	0	272,072	272,072
6099	Fiscal Agent Fees	750.00	750	0	750	750
	<i>Expenditure Total:</i>	<u>443,287.00</u>	<u>444,363</u>	<u>0</u>	<u>764,529</u>	<u>764,529</u>

CAMERON COUNTY, TEXAS  
I & S LIMITED TAX REV BON  
2018-2019 Budget

Fund 630 Dept. 727

2016 CO's

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6097	Debt Retirement	350,000.00	350,000	0	605,000	605,000
6098	Debt Interest	596,621.54	654,250	0	641,675	641,675
6099	Fiscal Agent Fees	750.00	750	0	750	750
	<i>Expenditure Total:</i>	<u>947,371.54</u>	<u>1,005,000</u>	<u>0</u>	<u>1,247,425</u>	<u>1,247,425</u>

CAMERON COUNTY, TEXAS  
I & S LIMITED TAX REV BON  
2018-2019 Budget

Fund 630 Dept. 728

2017 CO's

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6098	Debt Interest	0.00	324,907	0	433,700	433,700
6099	Fiscal Agent Fees	0.00	750	0	750	750
	<i>Expenditure Total:</i>	<u>0.00</u>	<u>325,657</u>	<u>0</u>	<u>434,450</u>	<u>434,450</u>

CAMERON COUNTY, TEXAS  
I & S LIMITED TAX REV BON  
2018-2019 Budget

Fund 630 Dept. 7285

**LIMITED TAX REFUNDING 17 CO's**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6098	Debt Interest	0.00	158,030	0	195,000	195,000
6099	Fiscal Agent Fees	0.00	0	0	750	750
	<i>Expenditure Total:</i>	0.00	158,030	0	195,750	195,750

CAMERON COUNTY, TEXAS  
I & S LIMITED TAX REV BON  
2018-2019 Budget

Fund 630 Dept. 729

**CO'S, SERIES 2008**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6097	Debt Retirement	298,583.00	315,287	0	0	0
6098	Debt Interest	24,347.45	8,364	0	0	0
6099	Fiscal Agent Fees	750.00	750	0	0	0
	<i>Expenditure Total:</i>	<u>323,680.45</u>	<u>324,401</u>	<u>0</u>	<u>0</u>	<u>0</u>

CAMERON COUNTY, TEXAS  
I & S LIMITED TAX REV BON  
2018-2019 Budget

Fund 630 Dept. 747

**LEASED EQUIPMENT**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6097	Debt Retirement	1,499,392.76	1,262,555	0	1,555,490	1,555,490
6098	Debt Interest	83,495.01	74,666	0	89,955	89,955
	<i>Expenditure Total:</i>	<u>1,582,887.77</u>	<u>1,337,221</u>	<u>0</u>	<u>1,645,445</u>	<u>1,645,445</u>

CAMERON COUNTY, TEXAS

## VENUE FUND

APPROVED 2018-2019 BUDGET



CAMERON COUNTY, TEXAS  
**COUNTY VENUE FUND**

**Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance**  
**For the Fiscal Year Ending September 30, 2018**

	<b>2017</b>	<b>2018</b>	<b>2018</b>	<b>2019</b>	<b>2019</b>
	<b>Actual</b>	<b>Approved</b>	<b>Year-end</b>	<b>Recommended</b>	<b>Approved</b>
			<b>Estimate</b>		
<b>REVENUES</b>					
Land Rental	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Concessions	0	0	0	0	0
Venue Tax - Hotel	919,462	739,715	1,183,226	1,274,875	1,274,875
Venue Tax - Vehicle Rental	494,636	500,000	759,787	859,792	805,564
Other	0	0	0	0	0
Interest Income	1,539	0	14,000	15,000	15,000
<b>Total Revenue</b>	<u>1,415,637</u>	<u>1,239,715</u>	<u>1,957,013</u>	<u>2,149,667</u>	<u>2,095,439</u>
LESS APPROPRIATIONS:	(36,365)	(1,586,961)	(1,087,571)	(805,485)	(2,570,175)
Depreciation	-				
Total Operating Expenses	<u>(36,365)</u>	<u>(1,586,961)</u>	<u>(1,087,571)</u>	<u>(805,485)</u>	<u>(2,570,175)</u>
REVENUES OVER (UNDER)					
APPROPRIATIONS	<u>1,379,272</u>	<u>(347,246)</u>	<u>869,442</u>	<u>1,344,182</u>	<u>(474,736)</u>
<b>NON-OPERATING REVENUES</b>					
<b>(EXPENSES)</b>					
Grant Revenue	0	0	0	0	0
Transfer In	0	0	0	0	0
Other Uses	0	0	0	0	0
<b>TOTAL NON-OPERATING REVEN</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>CHANGE IN FUND BALANCE</b>	1,379,272	(347,246)	869,442	1,344,182	(474,736)
<b>BEGINNING Retained Earnings</b>	0	1,379,272	1,379,272	2,248,714	2,248,714
Prior period Adjustment					
<b>ENDING Retained Earnings</b>	<u>\$ 1,379,272</u>	<u>\$ 1,032,026</u>	<u>\$ 2,248,714</u>	<u>\$ 3,592,896</u>	<u>\$ 1,773,978</u>

CAMERON COUNTY, TEXAS  
**Venue Project**  
2018-2019 Budget

<u>Dept.</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Approved</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>							
000	BALANCE SHEET	0.00	0	0	0	2,149,667	2,095,439
489	SOUTH TEXAS ECOTOURISM CE	0.00	183,000	12,086,882	0	0	0
	<i>Revenue Total:</i>	<u>0.00</u>	<u>183,000</u>	<u>12,086,882</u>	<u>0</u>	<u>2,149,667</u>	<u>2,095,439</u>
<b><u>TRANSFERS OUT</u></b>							
0681	VENUE TAX 2017 BONDS	0.00	0	10,699,921	0	0	0
	<i>Fund Balance:</i>	<u>0.00</u>	<u>0</u>	<u>10,699,921</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>							
000	BALANCE SHEET	0.00	52,000	610,157	0	615,250	615,250
489	SOUTH TEXAS ECOTOURISM CE	0.00	183,000	436,639	0	0	1,500,000
660	ISLA BLANCA PARK	0.00	0	540,165	0	190,235	454,925
	<i>Expense Total:</i>	<u>0.00</u>	<u>235,000</u>	<u>1,586,961</u>	<u>0</u>	<u>805,485</u>	<u>2,570,175</u>

CAMERON COUNTY, TEXAS  
Venue Project  
2018-2019 Budget

Fund 680 Dept. 000

**VENUE TAX FUND**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4125	Venue Tax-Hotel Occupancy Tax	0.00	0	0	1,274,875	1,274,875
4126	Venue Tax-Motor Vehicle Rental	0.00	0	0	859,792	805,564
4600	Interest Income	1,539.25	0	0	15,000	15,000
4702	ACH UNIDENTIFIED	0.00	0			
	<i>Revenue Total:</i>	<u>1,539.25</u>	<u>0</u>	<u>0</u>	<u>2,149,667</u>	<u>2,095,439</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6097	Debt Retirement	0.00	290,000	0	195,000	195,000
6098	Debt Interest	0.00	320,157	0	419,500	419,500
6099	Fiscal Agent Fees	0.00	0	0	750	750
	<i>Expenditure Total:</i>	<u>0.00</u>	<u>610,157</u>	<u>0</u>	<u>615,250</u>	<u>615,250</u>

CAMERON COUNTY, TEXAS  
Venue Project  
2018-2019 Budget

Fund 680 Dept. 489

**SOUTH TEXAS ECOTOURISM CENTER**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4125	Venue Tax-Hotel Occupancy Tax	919,461.58	739,715	0	0	0
4126	Venue Tax-Motor Vehicle Rental	494,635.67	500,000			
4600	Interest Income	0.00	0	0	0	0
4800	Sale of Bond Proceeds	0.00	10,000,000			
4801	Bond Premium	0.00	910,680			
4803	Bond Discount	0.00	-63,513			
	<b><i>Revenue Total:</i></b>	<u>1,414,097.25</u>	<u>12,086,882</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6082	Contractual Expense	36,152.50	286,819	0	0	1,500,000
6097	Debt Retirement	0.00	0			
6099	Fiscal Agent Fees	0.00	149,820	0	0	0
	<b><i>Expenditure Total:</i></b>	<u>36,152.50</u>	<u>436,639</u>	<u>0</u>	<u>0</u>	<u>1,500,000</u>

## CAMERON COUNTY, TEXAS

Venue Project  
2018-2019 Budget

Fund 680 Dept. 660

## AMPHITHEATER BUILDING

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	0.00	0	0	55,000	65,000
6003	Salaries-Employees	0.00	0	0	0	55,000
6006	FICA	0.00	0	0	4,208	9,180
6007	Group Health	0.00	0	0	6,600	19,800
6008	Retirement	0.00	0	0	5,539	12,084
6010	Uniforms	0.00	0	0	0	500
6011	Workers Compensation	0.00	0	0	206	965
6012	Unemployment Insurance	0.00	0	0	182	396
6014	Office Supplies	0.00	0	0	20,000	20,000
6025	Food-Human	0.00	0	0	0	1,000
6038	Small Tools and Equipment	0.00	0	0	0	2,500
6047	Mobile Phones	0.00	0	0	1,000	1,000
6048	Communications	0.00	0	0	10,000	10,000
6050	Travel	0.00	0	0	5,000	5,000
6052	Travel-Mileage Reimbursement	0.00	0	0	1,500	1,500
6054	Advertising	0.00	0	0	20,000	25,000
6056	Property Insurance	0.00	0	0	5,000	5,000
6060	Electricity	0.00	0	0	24,000	24,000
6062	Water	0.00	0	0	5,000	10,000
6063	Sewage and Garbage	0.00	0	0	5,000	10,000
6064	Building Maintenance	0.00	0	0	10,000	10,000
6067	Equipment Maintenance	0.00	0	0	10,000	10,000
6078	Education and Training	0.00	0	0	2,000	2,000
6082	Contractual Expense	0.00	540,165	0	0	5,000
6096	Equipment	0.00	0	0	0	150,000
	<b><i>Expenditure Total:</i></b>	<u>0.00</u>	<u>540,165</u>	<u>0</u>	<u>190,235</u>	<u>454,925</u>

CAMERON COUNTY, TEXAS

INTERNATIONAL TOLL BRIDGE  
SYSTEM FUND

740-5620 Sheriff Auto Theft  
740-6100 Veterans International Toll Bridge  
770-6100 Free Trade Bridge at Los Indios  
800-6100 Gateway International Toll Bridge

APPROVED 2018-2019 BUDGET

CAMERON COUNTY, TEXAS  
INTERNATIONAL TOLL BRIDGE SYSTEM

# INTERNATIONAL TOLL BRIDGE SYSTEM FUNDS

Statement of Revenues, Expenditures and Changes in Fund Balance

**2018-2019 Budget**

	<b>2016 Actual</b>	<b>2017 Amended</b>	<b>2018 Recommended</b>	<b>2018 Approved</b>
<b>REVENUES</b>				
Tolls	\$19,145,753	\$ 19,463,619	\$ 20,011,000	\$ 21,228,221
Interest	87,714	64,450	118,741	118,741
Other	12,740	12,000	12,000	12,000
Lease Revenue	418,200	443,548	418,200	418,200
<b>TOTAL REVENUE</b>	<u>19,664,407</u>	<u>19,983,617</u>	<u>20,559,941</u>	<u>21,777,162</u>
<b>APPROPRIATIONS- Operations</b>	(4,839,983)	(8,624,787)	(6,776,176)	(7,012,733)
Depreciation**	(1,494,128)	-	-	-
<b>Total Operating Expenses</b>	<u>(6,334,111)</u>	<u>(8,624,787)</u>	<u>(6,776,176)</u>	<u>(7,012,733)</u>
 <b>OPERATING INCOME(LOSS)</b>	 <u>13,330,296</u>	 <u>11,358,830</u>	 <u>13,783,765</u>	 <u>14,764,429</u>
<b>OTHER SOURCES (USES)</b>				
Interlocal Agreement	(3,390,651)	(3,246,218)	(3,750,893)	(4,089,638)
Transfer In-Bond Proceeds	283,191	1,351,741	-	-
Interest on Revenue Bonds	(588,369)	-	-	-
	(283,191)	(477,905)	-	-
Transfer out - General Fund	(8,407,995)	(9,236,916)	(9,454,738)	(10,096,657)
Transfer out - Debt Service	(577,437)	(577,437)	(578,134)	(578,134)
<b>TOTAL OTHER SOURCES (USES)</b>	<u>(12,964,452)</u>	<u>(12,186,735)</u>	<u>(13,783,765)</u>	<u>(14,764,429)</u>
 <b>CHANGE IN Net Position</b>	 365,844	 (827,905)	 -	 -
 <b>BEGINNING Net Position</b>	 23,527,769	 24,201,163	 23,373,258	 23,373,258
Prior period Adjustment	307,550			
<b>ENDING Net Position</b>	<u><u>\$24,201,163</u></u>	<u><u>\$ 23,373,258</u></u>	<u><u>\$ 23,373,258</u></u>	<u><u>\$ 23,373,258</u></u>

CAMERON COUNTY, TEXAS  
INTERNATIONAL TOLL BRIDGE SYSTEM

## VETERANS INTERNATIONAL TOLL BRIDGE

Statement of Revenues, Expenditures and Changes in Fund Net Assets  
**2018-2019 Budget**

	<u>2017 Actual</u>	<u>2018 Ammended</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b>REVENUES</b>				
Tolls	\$ 9,581,765	\$ 9,869,086	\$ 10,043,331	\$ 10,781,729
Interest	37,241	22,288	35,075	35,075
Other	12,740	12,000	12,000	12,000
Lease Revenue	175,000	175,000	175,000	175,000
<b>TOTAL REVENUE</b>	<u>9,806,746</u>	<u>10,078,374</u>	<u>10,265,406</u>	<u>11,003,804</u>
 APPROPRIATIONS- Operations	(2,272,878)	(5,618,200)	(3,726,433)	(3,913,048)
Depreciation**	<u>(1,213,371)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Operating Expenses</b>	<u>(3,486,249)</u>	<u>(5,618,200)</u>	<u>(3,726,433)</u>	<u>(3,913,048)</u>
 <b>REVENUES OVER (UNDER) APPROPRIATIONS</b>	<u>6,320,497</u>	<u>4,460,174</u>	<u>6,538,973</u>	<u>7,090,756</u>
 <b>OTHER SOURCES (USES)</b>				
Interlocal Agreement	(2,552,857)	(2,669,652)	(3,030,132)	(3,306,024)
Transfer In	-	1,344,741	-	-
Interest on Revenue Bonds	(396,341)	-	-	-
Transfer out-Gateway	(225,808)	-	-	-
Transfer out - General Fund	(2,733,486)	(2,878,939)	(3,252,207)	(3,528,098)
Transfer out - Debt Service	(256,324)	(256,324)	(256,634)	(256,634)
<b>TOTAL OTHER SOURCES (USES)</b>	<u>(6,164,816)</u>	<u>(4,460,174)</u>	<u>(6,538,973)</u>	<u>(7,090,756)</u>
 <b>CHANGE IN NET POSITION</b>	155,681	-	-	-
 <b>BEGINNING NET POSITION</b>	10,430,875	10,715,726	10,715,726	10,715,726
	129,170	-	-	-
<b>ENDING NET POSITION</b>	<u><u>\$10,715,726</u></u>	<u><u>\$ 10,715,726</u></u>	<u><u>\$ 10,715,726</u></u>	<u><u>\$ 10,715,726</u></u>



CAMERON COUNTY, TEXAS  
**VETERANS OPERATING FUND**  
2018-2019 Budget

<u>Dept.</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Approved</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>							
000	BALANCE SHEET	0.00	0	0	0	0	0
610	TOLL BRIDGE OPERATIONS	0.00	10,078,374	10,078,374	0	10,265,406	11,003,804
	<i>Revenue Total:</i>	<u>0.00</u>	<u>10,078,374</u>	<u>10,078,374</u>	<u>0</u>	<u>10,265,406</u>	<u>11,003,804</u>
<b><u>TRANSFERS IN</u></b>							
075	VETERANS I&S TRANSFER	0.00	0	866,836	0	0	0
080	GATEWAY BRIDGE TRANSFER	0.00	0	477,905	0	0	0
	<i>Fund Balance:</i>	<u>0.00</u>	<u>0</u>	<u>1,344,741</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b><u>TRANSFERS OUT</u></b>							
010	GENERAL FUND TRANSFER	0.00	2,878,939	2,878,939	0	3,252,207	3,528,098
063	I&S LIMITED	0.00	256,324	256,324	0	256,634	256,634
	<i>Fund Balance:</i>	<u>0.00</u>	<u>3,135,263</u>	<u>3,135,263</u>	<u>0</u>	<u>3,508,841</u>	<u>3,784,732</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>							
000	BALANCE SHEET	0.00	2,669,652	2,669,652	0	3,030,132	3,030,132
495	COUNTY AUDITOR	0.00	0	0	0	0	59,879
562	SHERIFF - AUTO THEFT DETA	0.00	414,114	414,114	409,342	409,342	409,342
610	TOLL BRIDGE OPERATIONS	0.00	3,859,345	5,204,086	4,416,811	3,317,091	3,443,827
	<i>Expense Total:</i>	<u>0.00</u>	<u>6,943,111</u>	<u>8,287,852</u>	<u>4,826,153</u>	<u>6,756,565</u>	<u>6,943,180</u>

CAMERON COUNTY, TEXAS  
VETERANS OPERATING FUND  
2018-2019 Budget

Fund 740 Dept. 000

**LOS TOMATES OPERATING**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6070	INDIRECT COST	2,552,857.00	2,669,652	0	3,030,132	3,030,132
	<i>Expenditure Total:</i>	2,552,857.00	2,669,652	0	3,030,132	3,030,132

CAMERON COUNTY, TEXAS  
VETERANS OPERATING FUND  
2018-2019 Budget

Fund 740 Dept. 495

**COUNTY AUDITOR**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	0.00	0	0	0	45,000
6006	FICA	0.00	0	0	0	3,443
6007	Group Health	0.00	0	0	0	6,600
6008	Retirement	0.00	0	0	0	4,532
6011	Workers Compensation	0.00	0	0	0	155
6012	Unemployment Insurance	0.00	0	0	0	149
	<b><i>Expenditure Total:</i></b>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>59,879</u>

CAMERON COUNTY, TEXAS  
VETERANS OPERATING FUND  
2018-2019 Budget

Fund 740 Dept. 562

**SHERIFF'S AUTO THEFT**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	296,608.64	290,091	286,111	286,111	286,111
6004	Overtime	992.24	0			
6006	FICA	22,088.14	22,192	21,887	21,887	21,887
6007	Group Health	52,800.00	52,800	52,800	52,800	52,800
6008	Retirement	28,353.29	28,559	28,431	28,431	28,431
6010	Uniforms	1,211.72	2,000	2,000	2,000	2,000
6011	Workers Compensation	9,699.19	5,220	5,181	5,181	5,181
6012	Unemployment Insurance	2,286.70	1,252	932	932	932
6016	Gasoline	11,419.26	12,000	12,000	12,000	12,000
	<i>Expenditure Total:</i>	<u>425,459.18</u>	<u>414,114</u>	<u>409,342</u>	<u>409,342</u>	<u>409,342</u>

CAMERON COUNTY, TEXAS  
VETERANS OPERATING FUND  
2018-2019 Budget

Fund 740 Dept. 610

**BRIDGE OPERATIONS**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4451	Tolls - Entrance Fees	9,581,764.51	9,869,086	0	10,043,331	10,781,729
4600	Interest Income	28,869.46	22,288	0	35,075	35,075
4614	Land Rental	12,000.00	12,000	0	12,000	12,000
4841	Concessions Leases	175,000.08	175,000	0	175,000	175,000
<b>Revenue Total:</b>		<u>9,797,634.05</u>	<u>10,078,374</u>	<u>0</u>	<u>10,265,406</u>	<u>11,003,804</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	148,768.31	161,585	161,585	161,585	161,585
6003	Salaries-Employees	797,619.84	866,154	898,154	886,096	931,096
6004	Overtime	52,717.93	50,000	60,000	50,000	50,000
6006	FICA	72,904.42	84,895	84,895	83,973	88,180
6007	Group Health	217,965.00	223,740	223,740	223,212	229,812
6008	Retirement	95,211.44	111,418	111,418	110,536	116,075
6010	Uniforms	12,322.09	19,700	19,700	19,700	19,700
6011	Workers Compensation	22,616.70	12,874	12,874	12,832	13,022
6012	Unemployment Insurance	7,949.72	4,883	4,883	3,622	3,804
6014	Office Supplies	24,435.24	38,463	33,763	33,000	33,000
6016	Gasoline	10,075.29	11,000	13,000	12,000	12,000
6018	Diesel Fuel	331.97	750	750	1,000	1,000
6025	Food-Human	0.00	1,000	1,000	1,000	1,000
6030	Vehicle Repairs	5,957.94	3,500	3,500	3,500	3,500
6033	Contingencies	0.00	0	0	0	65,018
6038	Small Tools and Equipment	3,875.00	9,000	4,000	4,000	4,000
6040	Audit and Accounting	6,647.00	6,647	6,647	6,647	6,647
6045	Professional Services	13,168.72	43,334	43,334	43,334	43,334
6046	Medical and Dental	0.00	500	500	500	500
6047	Mobile Phones	2,793.54	4,000	4,000	4,000	4,000
6048	Communications	3,163.11	5,500	8,000	5,500	5,500
6049	Postage	1,453.61	3,000	3,000	3,000	3,000
6050	Travel	10,457.14	26,000	16,000	16,000	16,000
6054	Advertising	4,144.99	40,000	50,000	50,000	50,000
6056	Property Insurance	44,832.82	45,000	45,000	45,000	45,000
6057	Vehicle Insurance	1,642.41	3,000	3,000	3,000	3,000
6058	Liability Other Insurance	0.00	0			
6060	Electricity	23,376.22	25,300	28,000	28,000	28,000
6062	Water	5,376.73	5,000	5,000	5,000	5,000
6063	Sewage and Garbage	5,002.30	7,000	5,000	5,000	5,000
6064	Building Maintenance	3,622.95	23,000	530,000	30,000	30,000
6067	Equipment Maintenance	25,684.94	35,000	35,000	35,000	35,000
6069	Equipment Rental	3,627.23	7,000	10,000	7,000	7,000
6073	Dues and Memberships	20,020.00	19,000	25,000	25,000	25,000
6076	Bank Fees	6,122.96	1,000	1,000	4,000	4,000

CAMERON COUNTY, TEXAS  
VETERANS OPERATING FUND  
2018-2019 Budget

Fund 740 Dept. 610

**BRIDGE OPERATIONS**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
6077	Data Processing	4,978.74	8,000	10,000	10,000	10,000
6078	Education and Training	2,511.10	5,500	14,000	14,000	14,000
6082	Contractual Expense	1,536.00	1,359,275	8,000	30,000	30,000
6091	Building Improvements	0.00	0			
6097	Debt Retirement	0.00	1,589,368	1,589,368	1,056,536	1,056,536
6098	Debt Interest	396,341.50	338,700	338,700	279,518	279,518
6195	Safety Supplies	4,342.40	5,000	5,000	5,000	5,000
	<i>Expenditure Total:</i>	<u>2,063,597.30</u>	<u>5,204,086</u>	<u>4,416,811</u>	<u>3,317,091</u>	<u>3,443,827</u>

CAMERON COUNTY, TEXAS  
INTERNATIONAL TOLL BRIDGE SYSTEM  
**FREE TRADE BRIDGE AT LOS INDIOS**  
Statement of Revenues, Expenditures and Changes in Fund Net Assets  
**2018-2019 Budget**

	<b>2017 Actual</b>	<b>2018 Amended</b>	<b>2019 Recommended</b>	<b>2019 Approved</b>
<b>REVENUES</b>				
Tolls	\$ 2,444,247	\$ 2,257,920	\$ 2,611,763	\$ 2,746,586
Interest	6,968	7,371	10,591	10,591
Other	-	-	-	-
Lease Revenue	43,200	43,200	43,200	43,200
<b>TOTAL REVENUE</b>	<u>2,494,415</u>	<u>2,308,491</u>	<u>2,665,554</u>	<u>2,800,377</u>
 APPROPRIATIONS- Operations	(965,487)	(1,090,815)	(1,152,401)	(1,161,518)
Depreciation**	(135,235)	-	-	-
<b>Total Operating Expenses</b>	<u>(1,100,722)</u>	<u>(1,090,815)</u>	<u>(1,152,401)</u>	<u>(1,161,518)</u>
 <b>REVENUES OVER (UNDER) APPROPRIATIONS</b>	<u>1,393,693</u>	<u>1,217,676</u>	<u>1,513,153</u>	<u>1,638,859</u>
 <b>OTHER SOURCES (USES)</b>				
Interlocal Agreement	(837,794)	(576,566)	(720,761)	(783,614)
Transfer In- I&S	283,191	7,000	-	-
Interest on Revenue Bonds	(44,659)	-	-	-
Transfer out	0	-	-	-
Transfer out - General Fund	(837,794)	(576,565)	(720,761)	(783,614)
Transfer out - Debt Service	(71,545)	(71,545)	(71,631)	(71,631)
<b>TOTAL OTHER SOURCES (USES)</b>	<u>(1,508,601)</u>	<u>(1,217,676)</u>	<u>(1,513,153)</u>	<u>(1,638,859)</u>
 <b>CHANGE IN NET ASSETS</b>	(114,908)	-	-	-
 <b>BEGINNING NET ASSETS</b>	770,857	720,535	720,535	720,535
	64,586	-	-	-
<b>ENDING NET ASSETS</b>	<u>\$ 720,535</u>	<u>\$ 720,535</u>	<u>\$ 720,535</u>	<u>\$ 720,535</u>

CAMERON COUNTY, TEXAS  
**FREE TRADE BRIDGE - OPERA**  
2018-2019 Budget

<u>Dept.</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Approved</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>							
000	BALANCE SHEET	0.00	0	0	0	0	0
610	TOLL BRIDGE OPERATIONS	0.00	2,308,491	2,308,491	0	2,665,554	2,800,377
6115	COLD STORAGE FACILITY	0.00	0	0	0	0	0
	<i>Revenue Total:</i>	0.00	2,308,491	2,308,491	0	2,665,554	2,800,377
<b><u>TRANSFERS IN</u></b>							
075	VETERANS I&S TRANSFER	0.00	0	7,000	0	0	0
	<i>Fund Balance:</i>	0.00	0	7,000	0	0	0
<b><u>TRANSFERS OUT</u></b>							
010	GENERAL FUND TRANSFER	0.00	576,565	576,565	0	720,761	783,614
063	I&S LIMITED	0.00	71,545	71,545	0	71,631	71,631
	<i>Fund Balance:</i>	0.00	648,110	648,110	0	792,392	855,245
<b><u>EXPENDITURE ACCOUNTS</u></b>							
000	BALANCE SHEET	0.00	576,566	576,566	0	720,761	783,614
610	TOLL BRIDGE OPERATIONS	0.00	1,083,815	1,090,815	1,744,881	1,137,901	1,147,018
6115	COLD STORAGE FACILITY	0.00	0	0	0	14,500	14,500
	<i>Expense Total:</i>	0.00	1,660,381	1,667,381	1,744,881	1,873,162	1,945,132



CAMERON COUNTY, TEXAS  
FREE TRADE BRIDGE - OPERA  
2018-2019 Budget

Fund 770 Dept. 000

**LOS INDIOS TOLL BRIDGE**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6070	INDIRECT COST	837,794.00	576,566	0	720,761	783,614
	<i>Expenditure Total:</i>	837,794.00	576,566	0	720,761	783,614

CAMERON COUNTY, TEXAS  
FREE TRADE BRIDGE - OPERA  
2018-2019 Budget

Fund 770 Dept. 610

**FREE TRADE BRIDGE**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4451	Tolls - Entrance Fees	2,444,246.48	2,257,920	0	2,611,763	2,746,586
4600	Interest Income	6,951.52	7,371	0	10,591	10,591
4841	Concessions Leases	43,200.00	43,200	0	43,200	43,200
	<i>Revenue Total:</i>	<u>2,494,398.00</u>	<u>2,308,491</u>	<u>0</u>	<u>2,665,554</u>	<u>2,800,377</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	69,104.94	74,947	74,947	74,947	74,947
6003	Salaries-Employees	415,220.06	406,467	431,667	431,667	431,667
6004	Overtime	30,142.11	33,000	33,000	33,000	33,000
6006	FICA	37,547.59	41,280	41,280	41,280	41,280
6007	Group Health	114,398.00	114,398	114,398	114,398	114,398
6008	Retirement	48,990.23	54,177	54,177	54,339	54,339
6010	Uniforms	6,467.35	9,600	9,600	9,600	9,600
6011	Workers Compensation	13,250.67	7,436	7,436	7,436	7,436
6012	Unemployment Insurance	4,106.90	2,374	2,374	1,781	1,781
6014	Office Supplies	14,057.95	13,921	17,000	17,000	17,000
6016	Gasoline	2,368.50	4,000	4,000	4,000	4,000
6028	Camera and Police Supplies	0.00	1,000	1,000	1,000	1,000
6030	Vehicle Repairs	75.00	3,000	3,000	3,000	3,000
6033	Contingencies	0.00	0	0	0	9,117
6038	Small Tools and Equipment	1,026.00	4,200	0	0	0
6040	Audit and Accounting	6,647.00	6,647	6,647	6,647	6,647
6045	Professional Services	1,250.00	38,333	38,333	38,333	38,333
6047	Mobile Phones	684.54	1,000	1,000	1,000	1,000
6048	Communications	6,705.78	8,000	10,000	10,000	10,000
6049	Postage	0.00	750	750	750	750
6050	Travel	820.71	0	16,000	16,000	16,000
6054	Advertising	898.50	61,032	40,000	40,000	40,000
6056	Property Insurance	24,688.81	35,000	35,000	35,000	35,000
6057	Vehicle Insurance	0.00	550	550	550	550
6058	Liability Other Insurance	0.00	2,000	2,000	2,000	2,000
6060	Electricity	32,169.82	34,000	50,000	34,000	34,000
6062	Water	847.04	2,500	2,500	2,500	2,500
6063	Sewage and Garbage	2,522.23	1,208	1,208	1,208	1,208
6064	Building Maintenance	5,173.96	14,000	50,000	50,000	50,000
6067	Equipment Maintenance	12,484.72	10,000	12,000	10,000	10,000
6069	Equipment Rental	8,943.00	26,000	10,000	6,000	6,000
6070	INDIRECT COST	0.00	0	576,566	0	0
6073	Dues and Memberships	15,400.00	17,000	20,000	20,000	20,000
6076	Bank Fees	193.36	0	0	500	500
6077	Data Processing	2,981.05	7,000	7,000	7,000	7,000
6078	Education and Training	0.00	1,500	13,000	13,000	13,000

CAMERON COUNTY, TEXAS  
FREE TRADE BRIDGE - OPERA  
2018-2019 Budget

Fund 770 Dept. 610

**FREE TRADE BRIDGE**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
6082	Contractual Expense	832.40	2,583	1,536	1,536	1,536
6091	Building Improvements	0.00	1,500	1,500	1,500	1,500
6096	Equipment	0.00	0	5,000	5,000	5,000
6097	Debt Retirement	0.00	32,118	32,118	25,062	25,062
6098	Debt Interest	44,658.76	15,294	15,294	13,867	13,867
6195	Safety Supplies	927.78	3,000	3,000	3,000	3,000
	<i>Expenditure Total:</i>	<u>925,584.76</u>	<u>1,090,815</u>	<u>1,744,881</u>	<u>1,137,901</u>	<u>1,147,018</u>

CAMERON COUNTY, TEXAS  
FREE TRADE BRIDGE - OPERA  
2018-2019 Budget

Fund 770 Dept. 6115

**COLD STORAGE FACILITY**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4841	Concessions Leases	0.00	0			
	<i>Revenue Total:</i>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6056	Property Insurance	0.00	0	0	1,000	1,000
6060	Electricity	0.00	0	0	12,000	12,000
6062	Water	0.00	0	0	500	500
6067	Equipment Maintenance	0.00	0	0	1,000	1,000
	<i>Expenditure Total:</i>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>14,500</u>	<u>14,500</u>

CAMERON COUNTY, TEXAS  
INTERNATIONAL TOLL BRIDGE SYSTEM

# GATEWAY INTERNATIONAL TOLL BRIDGE

Statement of Revenues, Expenditures and Changes in Fund Net Assets  
**2018-2019 Budget**

	<b>2017 Actual</b>	<b>2018 Amended</b>	<b>2019 Recommended</b>	<b>2019 Approved</b>
<b>REVENUES</b>				
Tolls	\$ 7,119,741	\$ 7,336,613	\$ 7,355,906	\$ 7,699,906
Interest	43,505	34,791	73,075	73,075
Other	-	-	-	-
Lease Revenue	200,000	225,348	200,000	200,000
<b>TOTAL REVENUE</b>	<u>7,363,246</u>	<u>7,596,752</u>	<u>7,628,981</u>	<u>7,972,981</u>
 APPROPRIATIONS- Operations	(1,601,618)	(1,915,772)	(1,897,342)	(1,938,167)
Depreciation**	(145,522)	-	-	-
<b>Total Operating Expenses</b>	<u>(1,747,140)</u>	<u>(1,915,772)</u>	<u>(1,897,342)</u>	<u>(1,938,167)</u>
 <b>REVENUES OVER (UNDER) APPROPRIATIONS</b>	<u>5,616,106</u>	<u>5,680,980</u>	<u>5,731,639</u>	<u>6,034,814</u>
 <b>OTHER SOURCES (USES)</b>				
Transfer In-Los Indios	-	-	-	-
Interest and fiscal fees	(147,369)	-	-	-
Transfer out	(57,383)	(477,905)		
Transfer out - General Fund	(4,836,715)	(5,781,412)	(5,481,770)	(5,784,945)
Transfer out- Debt Service	(249,568)	(249,568)	(249,869)	(249,869)
<b>TOTAL OTHER SOURCES (USES)</b>	<u>(5,291,035)</u>	<u>(6,508,885)</u>	<u>(5,731,639)</u>	<u>(6,034,814)</u>
 <b>CHANGE IN NET ASSETS</b>	325,071	(827,905)	-	-
		-	-	-
 <b>BEGINNING NET ASSETS</b>	12,326,037	12,764,902	11,936,997	11,936,997
	113,794	-	-	-
<b>ENDING NET ASSETS</b>	<u>\$12,764,902</u>	<u>\$ 11,936,997</u>	<u>\$ 11,936,997</u>	<u>\$11,936,997</u>

CAMERON COUNTY, TEXAS  
GATEWAY BRIDGE - OPERATING  
2018-2019 Budget

<u>Dept.</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Approved</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>							
000	BALANCE SHEET	0.00	0	0	0	0	0
610	TOLL BRIDGE OPERATIONS	0.00	7,596,752	7,596,752	0	7,628,981	7,972,981
	<i>Revenue Total:</i>	<u>0.00</u>	<u>7,596,752</u>	<u>7,596,752</u>	<u>0</u>	<u>7,628,981</u>	<u>7,972,981</u>
<b><u>TRANSFERS OUT</u></b>							
010	GENERAL FUND TRANSFER	0.00	5,431,412	5,781,412	0	5,481,770	5,784,945
063	I&S LIMITED	0.00	249,568	249,568	0	249,869	249,869
074	VETERAN'S BRIDGE TRANSFER	0.00	0	477,905	0	0	0
	<i>Fund Balance:</i>	<u>0.00</u>	<u>5,680,980</u>	<u>6,508,885</u>	<u>0</u>	<u>5,731,639</u>	<u>6,034,814</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>							
610	TOLL BRIDGE OPERATIONS	0.00	1,915,772	1,915,772	1,939,272	1,897,342	1,938,167
	<i>Expense Total:</i>	<u>0.00</u>	<u>1,915,772</u>	<u>1,915,772</u>	<u>1,939,272</u>	<u>1,897,342</u>	<u>1,938,167</u>

CAMERON COUNTY, TEXAS  
GATEWAY BRIDGE - OPERATING  
2018-2019 Budget

Fund 800 Dept. 610

**GATEWAY INTL TOLL BRIDGE**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4451	Tolls - Entrance Fees	7,119,740.63	7,336,613	0	7,355,906	7,699,906
4600	Interest Income	43,403.84	34,791	0	73,075	73,075
4614	Land Rental	200,000.00	225,348	0	200,000	200,000
4641	Sale of Capital Assets	0.00	0			
<b>Revenue Total:</b>		<u>7,363,144.47</u>	<u>7,596,752</u>	<u>0</u>	<u>7,628,981</u>	<u>7,972,981</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	60,686.86	67,795	67,795	67,689	67,689
6003	Salaries-Employees	780,631.21	797,322	820,143	818,234	818,234
6004	Overtime	61,704.20	47,000	50,000	47,000	47,000
6006	FICA	67,204.46	71,523	71,523	71,369	71,369
6007	Group Health	211,913.00	211,913	211,913	211,913	211,913
6008	Retirement	85,912.63	93,868	93,868	93,946	93,946
6010	Uniforms	15,004.56	19,600	19,600	19,600	19,600
6011	Workers Compensation	23,022.58	12,865	12,865	12,842	12,842
6012	Unemployment Insurance	7,208.26	4,114	4,114	3,079	3,079
6014	Office Supplies	20,480.49	18,556	21,556	21,556	21,556
6016	Gasoline	0.00	1,000	1,000	1,000	1,000
6025	Food-Human	96.28	1,000	1,000	1,000	1,000
6028	Camera and Police Supplies	0.00	1,000	1,000	1,000	1,000
6030	Vehicle Repairs	799.84	1,000	1,000	1,000	1,000
6033	Contingencies	0.00	0	0	0	40,825
6038	Small Tools and Equipment	513.00	2,000	2,000	2,000	2,000
6040	Audit and Accounting	6,647.00	6,647	6,647	6,647	6,647
6045	Professional Services	12,270.00	33,333	33,333	33,333	33,333
6047	Mobile Phones	2,935.93	4,750	4,750	4,750	4,750
6048	Communications	5,555.92	6,500	9,000	9,000	9,000
6049	Postage	20.61	400	400	400	400
6050	Travel	2,000.00	3,000	3,000	3,000	3,000
6054	Advertising	0.00	40,516	20,000	20,000	20,000
6056	Property Insurance	36,810.38	35,000	35,000	35,000	35,000
6058	Liability Other Insurance	0.00	0			
6060	Electricity	13,226.28	18,000	18,000	18,000	18,000
6062	Water	4,018.90	2,400	2,400	2,400	2,400
6063	Sewage and Garbage	1,966.31	2,500	2,000	2,000	2,000
6064	Building Maintenance	3,929.32	18,000	20,000	20,000	20,000
6067	Equipment Maintenance	7,773.95	7,000	10,000	10,000	10,000
6069	Equipment Rental	3,305.20	8,484	10,000	10,000	10,000
6073	Dues and Memberships	4,000.00	6,000	6,000	6,000	6,000
6076	Bank Fees	4,655.88	1,000	1,000	1,000	1,000
6077	Data Processing	2,947.88	6,000	8,000	8,000	8,000
6082	Contractual Expense	1,536.00	2,321	2,000	2,000	2,000

CAMERON COUNTY, TEXAS  
GATEWAY BRIDGE - OPERATING  
2018-2019 Budget

Fund 800 Dept. 610

**GATEWAY INTL TOLL BRIDGE**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
6091	Building Improvements	0.00	1,500	1,500	1,500	1,500
6096	Equipment	0.00	0	5,000	5,000	5,000
6097	Debt Retirement	0.00	224,339	224,339	197,739	197,739
6098	Debt Interest	146,118.92	135,526	135,526	126,345	126,345
6195	Safety Supplies	768.80	2,000	2,000	2,000	2,000
	<i>Expenditure Total:</i>	<u>1,595,664.65</u>	<u>1,915,772</u>	<u>1,939,272</u>	<u>1,897,342</u>	<u>1,938,167</u>



CAMERON COUNTY, TEXAS

## COLONIA LIGHT/SCOFFLAW FUND

APPROVED 2018-2019 BUDGET

CAMERON COUNTY, TEXAS  
**COLONIA LIGHT/SCOFFLAW FUND**  
Statement of Revenues, Expenditures and Changes in Fund Balance  
For the Fiscal Year Ending September 30, 2018

	<b>2017</b>	<b>2018</b>	<b>2018</b>	<b>2019</b>	<b>2019</b>
	<b>Actual</b>	<b>Amended</b>	<b>Year-end</b>	<b>Recommended</b>	<b>Approved</b>
			<b>Estimate</b>		
<b>REVENUES</b>					
Program Revenues	71,380	76,800	52,640	50,000	50,000
Assessment	236,529	343,869	296,000	290,573	290,573
<b>TOTAL REVENUE</b>	<u>307,909</u>	<u>420,669</u>	<u>348,640</u>	<u>340,573</u>	<u>340,573</u>
<b>APPROPRIATIONS</b>					
Scofflaw	(45,657)	(132,937)	(96,000)	(109,196)	(109,196)
Colonia Lights	(177,496)	(339,878)	(220,000)	(279,984)	(279,984)
<b>Total Operating Expenses</b>	<u>(223,153)</u>	<u>(472,815)</u>	<u>(316,000)</u>	<u>(389,180)</u>	<u>(389,180)</u>
<b>REVENUES OVER (UNDER)</b>					
<b>APPROPRIATIONS</b>	<u>84,756</u>	<u>(52,146)</u>	<u>32,640</u>	<u>(48,607)</u>	<u>(48,607)</u>
<b>OTHER SOURCES (USES)</b>					
Interest	1,064	-	3,000	-	-
<b>TOTAL OTHER SOURCES (USES)</b>	<u>1,064</u>	<u>-</u>	<u>3,000</u>	<u>-</u>	<u>-</u>
<b>CHANGE IN Net Assets</b>	85,820	(52,146)	35,640	(48,607)	(48,607)
<b>BEGINNING Net Assets</b>	208,367	172,947	294,187	204,091	204,091
<b>ENDING Net Assets</b>	<u>\$ 294,187</u>	<u>\$ 120,801</u>	<u>\$ 329,827</u>	<u>\$ 155,484</u>	<u>\$ 155,484</u>

**CAMERON COUNTY, TEXAS**  
**COLONIA LIGHTS/SCOFFLAW**  
2018-2019 Budget

<u>Dept.</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Approved</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>							
000	BALANCE SHEET	0.00	0	0	0	0	0
499	TAX ASSESSOR-COLLECTOR	0.00	76,800	76,800	0	50,000	50,000
542	SOLID WASTE COLLECTION	0.00	285,198	285,198	0	290,573	290,573
5436	OLMITO PHASE II SUBDIVISI	0.00	0	6,810	0	0	0
5443	JUAN ABREGO AND FRANCISCA	0.00	0	1,495	0	0	0
5444	LANTANA ROAD SUBDIVISION	0.00	0	2,267	0	0	0
5445	SUMMERHILL SUBDIVISION	0.00	0	4,668	0	0	0
5446	SANTA MARIA NORTH SUBDIVI	0.00	0	5,853	0	0	0
5447	LUZ DEL CIELO I&II SUBDIV	0.00	0	3,718	0	0	0
5448	IGLESIA ANTIGUA SUBDIVISI	0.00	0	4,075	0	0	0
5449	NICHO ESPARZA SUBDIVISION	0.00	0	3,616	0	0	0
5450	ENTANADA LOOP SUBDIVISION	0.00	0	6,072	0	0	0
5451	LONGORIA AND EL ROSAL SUB	0.00	0	10,433	0	0	0
5452	STA MARIA/J.E. SOLIS SUBD	0.00	0	9,664	0	0	0
<i>Revenue Total:</i>		0.00	361,998	420,669	0	340,573	340,573
<b><u>EXPENDITURE ACCOUNTS</u></b>							
499	TAX ASSESSOR-COLLECTOR	0.00	106,437	132,937	109,376	109,196	109,196
542	SOLID WASTE COLLECTION	0.00	102,810	102,810	0	50,980	50,980
5421	CAMERON PARK	0.00	21,952	21,952	0	17,700	17,700
5422	LAGUNA HEIGHTS	0.00	10,367	10,367	0	7,142	7,142
5423	MEADOW BROOKE	0.00	2,678	2,678	0	2,871	2,871
5424	RANCHO GRANDE SOUTH	0.00	1,004	1,004	0	1,065	1,065
5425	SALDIVAR SUBDIVISION	0.00	1,250	1,250	0	1,250	1,250
5426	BENT TREE SUBDIVISION	0.00	7,529	7,529	0	9,112	9,112
5427	SAN CARLOS SUBDIVISION	0.00	1,592	1,592	0	1,667	1,667
5428	LA PALOMA SUBDIVISION	0.00	2,142	2,142	0	2,153	2,153
5429	EL RANCHITO SUBDIVISION	0.00	7,826	7,826	0	6,190	6,190
5430	LAS PALMAS SUBDIVISION	0.00	3,869	3,869	0	3,230	3,230
5431	PASO REAL SUBDIVISION	0.00	8,859	8,859	0	8,971	8,971
5432	OLMITO SUBDIVISION	0.00	11,823	11,823	0	12,500	12,500
5433	VALLE DE CIPRES	0.00	7,568	7,568	0	6,459	6,459
5434	SAN PEDRO SUBDIVISION	0.00	5,345	5,345	0	5,804	5,804
5435	LUZ DEL CIELO SUBDIVISION	0.00	7,700	7,700	0	13,308	13,308
5436	OLMITO PHASE II SUBDIVISI	0.00	0	6,810	0	6,966	6,966
5437	EL CARIBE ESTATES SUBDIVI	0.00	1,785	1,785	0	1,000	1,000
5438	RANCHO GRANDE SOUTH SUBDV	0.00	53,376	53,376	0	51,664	51,664
5439	DAKOTA ESTATES SUBDIVISIO	0.00	5,616	5,616	0	5,700	5,700
5440	IGLESIA VIEJA SUBDIVISION	0.00	6,120	6,120	0	5,700	5,700
5442	LA GLORIA CANAL SUBDIVISI	0.00	9,996	9,996	0	9,367	9,367
5443	JUAN ABREGO AND FRANCISCA	0.00	0	1,495	0	1,200	1,200
5444	LANTANA ROAD SUBDIVISION	0.00	0	2,267	0	1,833	1,833
5445	SUMMERHILL SUBDIVISION	0.00	0	4,668	0	3,264	3,264
5446	SANTA MARIA NORTH SUBDIVI	0.00	0	5,853	0	4,500	4,500
5447	LUZ DEL CIELO I&II SUBDIV	0.00	0	3,718	0	3,400	3,400

CAMERON COUNTY, TEXAS  
**COLONIA LIGHTS/SCOFFLAW**  
 2018-2019 Budget

<u>Dept.</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Approved</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
5448	IGLESIA ANTIGUA SUBDIVISI	0.00	0	4,075	0	4,075	4,075
5449	NICHO ESPARZA SUBDIVISION	0.00	0	3,616	0	3,616	3,616
5450	ENTANADA LOOP SUBDIVISION	0.00	0	6,072	0	7,200	7,200
5451	LONGORIA AND EL ROSAL SUB	0.00	0	10,433	0	10,433	10,433
5452	STA MARIA/J.E. SOLIS SUBD	0.00	0	9,664	0	9,664	9,664
5453	PUERTA DEL CIELO SUBDIVIS	0.00	0	0	0	0	0
	<i>Expense Total:</i>	0.00	387,644	472,815	109,376	389,180	389,180

CAMERON COUNTY, TEXAS  
COLONIA LIGHTS/SCOFFLAW  
2018-2019 Budget

Fund 820 Dept. 499

**SCOFFLAW**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4200	Program Revenues	71,380.00	76,800	0	50,000	50,000
	<i>Revenue Total:</i>	<u>71,380.00</u>	<u>76,800</u>	<u>0</u>	<u>50,000</u>	<u>50,000</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	4,981.51	5,000	5,000	5,000	5,000
6003	Salaries-Employees	20,598.89	64,400	65,648	65,648	65,648
6006	FICA	1,862.39	5,309	5,405	5,405	5,405
6007	Group Health	12,329.29	12,360	13,200	13,596	13,596
6008	Retirement	2,441.73	6,440	7,093	7,114	7,114
6011	Workers Compensation	196.58	521	530	265	265
6012	Unemployment Insurance	76.73	472	565	233	233
6014	Office Supplies	8.69	16,915	1,000	1,000	1,000
6016	Gasoline	0.00	1,000	1,000	1,000	1,000
6030	Vehicle Repairs	1,782.55	3,000	1,000	1,000	1,000
6038	Small Tools and Equipment	0.00	585			
6049	Postage	0.00	1,000	1,000	1,000	1,000
6050	Travel	0.00	1,500	1,500	1,500	1,500
6054	Advertising	1,378.74	1,800	1,800	1,800	1,800
6057	Vehicle Insurance	0.00	1,000	500	500	500
6069	Equipment Rental	0.00	1,800	1,800	1,800	1,800
6077	Data Processing	0.00	9,835	2,335	2,335	2,335
	<i>Expenditure Total:</i>	<u>45,657.10</u>	<u>132,937</u>	<u>109,376</u>	<u>109,196</u>	<u>109,196</u>

CAMERON COUNTY, TEXAS  
COLONIA LIGHTS/SCOFFLAW  
2018-2019 Budget

Fund 820 Dept. 542

**SOLID WASTE/STREET LIGHT**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4458	Solid Waste Collection Fee	236,528.58	285,198	0	290,573	290,573
	<i>Revenue Total:</i>	<u>236,528.58</u>	<u>285,198</u>	<u>0</u>	<u>290,573</u>	<u>290,573</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	7,971.04	8,000	0	8,000	8,000
6003	Salaries-Employees	2,990.46	3,000	0	5,000	5,000
6005	Extra Help	9,594.40	13,000	0	11,000	11,000
6006	FICA	1,567.16	1,377	0	1,377	1,377
6007	Group Health	1,329.97	924	0	924	924
6008	Retirement	1,043.58	703	0	703	703
6011	Workers Compensation	154.52	68	0	68	68
6012	Unemployment Insurance	164.45	79	0	79	79
6014	Office Supplies	5,453.48	6,500	0	6,500	6,500
6038	Small Tools and Equipment	0.00	1,543	0	1,543	1,543
6049	Postage	3,500.00	4,786	0	4,786	4,786
6060	Electricity	0.00	51,830	0	0	0
6077	Data Processing	9,358.50	11,000	0	11,000	11,000
	<i>Expenditure Total:</i>	<u>43,127.56</u>	<u>102,810</u>	<u>0</u>	<u>50,980</u>	<u>50,980</u>

CAMERON COUNTY, TEXAS  
COLONIA LIGHTS/SCOFFLAW  
2018-2019 Budget

Fund 820 Dept. 5421

**CAMERON PARK STREET LIGHT**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6060	Electricity	18,838.02	21,952	0	17,700	17,700
	<i>Expenditure Total:</i>	<u>18,838.02</u>	<u>21,952</u>	<u>0</u>	<u>17,700</u>	<u>17,700</u>

CAMERON COUNTY, TEXAS  
COLONIA LIGHTS/SCOFFLAW  
2018-2019 Budget

Fund 820 Dept. 5422

**LAGUNA HEIGHTS STREET LIGHT**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6060	Electricity	10,646.82	10,367	0	7,142	7,142
	<i>Expenditure Total:</i>	10,646.82	10,367	0	7,142	7,142



CAMERON COUNTY, TEXAS  
COLONIA LIGHTS/SCOFFLAW  
2018-2019 Budget

Fund 820 Dept. 5423

**MEADOW BROOKE SUBDIVISION**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6060	Electricity	3,137.39	2,678	0	2,871	2,871
	<i>Expenditure Total:</i>	<u>3,137.39</u>	<u>2,678</u>	<u>0</u>	<u>2,871</u>	<u>2,871</u>

CAMERON COUNTY, TEXAS  
COLONIA LIGHTS/SCOFFLAW  
2018-2019 Budget

Fund 820 Dept. 5424

**RANCHO GRANDE SUBDIVISION**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6060	Electricity	1,137.08	1,004	0	1,065	1,065
	<i>Expenditure Total:</i>	1,137.08	1,004	0	1,065	1,065

CAMERON COUNTY, TEXAS  
COLONIA LIGHTS/SCOFFLAW  
2018-2019 Budget

Fund 820 Dept. 5425

**SALDIVAR SUBDIVISION**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6060	Electricity	1,250.13	1,250	0	1,250	1,250
	<i>Expenditure Total:</i>	<u>1,250.13</u>	<u>1,250</u>	<u>0</u>	<u>1,250</u>	<u>1,250</u>

CAMERON COUNTY, TEXAS  
COLONIA LIGHTS/SCOFFLAW  
2018-2019 Budget

Fund 820 Dept. 5426

**BENT TREE SUBDIVISION**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6060	Electricity	8,199.86	7,529	0	9,112	9,112
	<i>Expenditure Total:</i>	<u>8,199.86</u>	<u>7,529</u>	<u>0</u>	<u>9,112</u>	<u>9,112</u>

CAMERON COUNTY, TEXAS  
COLONIA LIGHTS/SCOFFLAW  
2018-2019 Budget

Fund 820 Dept. 5427

SAN CARLOS SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6060	Electricity	1,643.97	1,592	0	1,667	1,667
	<i>Expenditure Total:</i>	<u>1,643.97</u>	<u>1,592</u>	<u>0</u>	<u>1,667</u>	<u>1,667</u>

CAMERON COUNTY, TEXAS  
COLONIA LIGHTS/SCOFFLAW  
2018-2019 Budget

Fund 820 Dept. 5428

**LA PALOMA SUBDIVISION**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6060	Electricity	2,138.57	2,142	0	2,153	2,153
	<i>Expenditure Total:</i>	2,138.57	2,142	0	2,153	2,153

CAMERON COUNTY, TEXAS  
COLONIA LIGHTS/SCOFFLAW  
2018-2019 Budget

Fund 820 Dept. 5429

**EL RANCHITO SUBDIVISION**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6060	Electricity	6,054.33	7,826	0	6,190	6,190
	<i>Expenditure Total:</i>	<u>6,054.33</u>	<u>7,826</u>	<u>0</u>	<u>6,190</u>	<u>6,190</u>

CAMERON COUNTY, TEXAS  
COLONIA LIGHTS/SCOFFLAW  
2018-2019 Budget

Fund 820 Dept. 5430

**LAS PALMAS SUBDIVISION**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6060	Electricity	3,192.11	3,869	0	3,230	3,230
	<i>Expenditure Total:</i>	<u>3,192.11</u>	<u>3,869</u>	<u>0</u>	<u>3,230</u>	<u>3,230</u>



CAMERON COUNTY, TEXAS  
COLONIA LIGHTS/SCOFFLAW  
2018-2019 Budget

Fund 820 Dept. 5431

**PASO REAL SUBDIVISION**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6060	Electricity	8,920.91	8,859	0	8,971	8,971
	<i>Expenditure Total:</i>	<u>8,920.91</u>	<u>8,859</u>	<u>0</u>	<u>8,971</u>	<u>8,971</u>

CAMERON COUNTY, TEXAS  
COLONIA LIGHTS/SCOFFLAW  
2018-2019 Budget

Fund 820 Dept. 5432

**OLMITO SUBDIVISIONS**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6060	Electricity	12,310.36	11,823	0	12,500	12,500
	<i>Expenditure Total:</i>	<u>12,310.36</u>	<u>11,823</u>	<u>0</u>	<u>12,500</u>	<u>12,500</u>

CAMERON COUNTY, TEXAS  
COLONIA LIGHTS/SCOFFLAW  
2018-2019 Budget

Fund 820 Dept. 5433

**VALLE DE CIPRES SUBDIVISION**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6060	Electricity	6,424.43	7,568	0	6,459	6,459
	<i>Expenditure Total:</i>	<u>6,424.43</u>	<u>7,568</u>	<u>0</u>	<u>6,459</u>	<u>6,459</u>

CAMERON COUNTY, TEXAS  
COLONIA LIGHTS/SCOFFLAW  
2018-2019 Budget

Fund 820 Dept. 5434

**SAN PEDRO SUBDIVISION**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6060	Electricity	5,715.83	5,345	0	5,804	5,804
	<i>Expenditure Total:</i>	<u>5,715.83</u>	<u>5,345</u>	<u>0</u>	<u>5,804</u>	<u>5,804</u>

CAMERON COUNTY, TEXAS  
COLONIA LIGHTS/SCOFFLAW  
2018-2019 Budget

Fund 820 Dept. 5435

**LUZ DEL CIELO SUBDIVISION**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6060	Electricity	8,208.77	7,700	0	13,308	13,308
	<i>Expenditure Total:</i>	<u>8,208.77</u>	<u>7,700</u>	<u>0</u>	<u>13,308</u>	<u>13,308</u>

CAMERON COUNTY, TEXAS  
COLONIA LIGHTS/SCOFFLAW  
2018-2019 Budget

Fund 820 Dept. 5436

OLMITO PHASE II SUBDIVISIONS

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4458	Solid Waste Collection Fee	0.00	6,810			
	<i>Revenue Total:</i>	<u>0.00</u>	<u>6,810</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6060	Electricity	0.00	6,810	0	6,966	6,966
	<i>Expenditure Total:</i>	<u>0.00</u>	<u>6,810</u>	<u>0</u>	<u>6,966</u>	<u>6,966</u>

CAMERON COUNTY, TEXAS  
COLONIA LIGHTS/SCOFFLAW  
2018-2019 Budget

Fund 820 Dept. 5437

**EL CARIBE ESTATES SUBDIVISION**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6060	Electricity	1,033.26	1,785	0	1,000	1,000
	<i>Expenditure Total:</i>	1,033.26	1,785	0	1,000	1,000

CAMERON COUNTY, TEXAS  
COLONIA LIGHTS/SCOFFLAW  
2018-2019 Budget

Fund 820 Dept. 5438

**RANCHO GRANDE SOUTH SUBDV**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6060	Electricity	18,297.84	53,376	0	51,664	51,664
	<i>Expenditure Total:</i>	18,297.84	53,376	0	51,664	51,664



CAMERON COUNTY, TEXAS  
COLONIA LIGHTS/SCOFFLAW  
2018-2019 Budget

Fund 820 Dept. 5439

**DAKOTA ESTATES SUBDIVISION**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6060	Electricity	3,685.87	5,616	0	5,700	5,700
	<i>Expenditure Total:</i>	<u>3,685.87</u>	<u>5,616</u>	<u>0</u>	<u>5,700</u>	<u>5,700</u>

CAMERON COUNTY, TEXAS  
COLONIA LIGHTS/SCOFFLAW  
2018-2019 Budget

Fund 820 Dept. 5440

IGLESIA VIEJA SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6060	Electricity	5,187.11	6,120	0	5,700	5,700
	<i>Expenditure Total:</i>	<u>5,187.11</u>	<u>6,120</u>	<u>0</u>	<u>5,700</u>	<u>5,700</u>

CAMERON COUNTY, TEXAS  
COLONIA LIGHTS/SCOFFLAW  
2018-2019 Budget

Fund 820 Dept. 5442

**LA GLORIA CANAL SUBDIVISION**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6060	Electricity	8,321.80	9,996	0	9,367	9,367
	<i>Expenditure Total:</i>	<u>8,321.80</u>	<u>9,996</u>	<u>0</u>	<u>9,367</u>	<u>9,367</u>

CAMERON COUNTY, TEXAS  
COLONIA LIGHTS/SCOFFLAW  
2018-2019 Budget

Fund 820 Dept. 5443

**JUAN ABREGO AND FRANCISCA ROAD**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4458	Solid Waste Collection Fee	0.00	1,495			
	<i>Revenue Total:</i>	0.00	1,495	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6060	Electricity	0.00	1,495	0	1,200	1,200
	<i>Expenditure Total:</i>	0.00	1,495	0	1,200	1,200

CAMERON COUNTY, TEXAS  
COLONIA LIGHTS/SCOFFLAW  
2018-2019 Budget

Fund 820 Dept. 5444

**LANTANA ROAD SUBDIVISION**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4458	Solid Waste Collection Fee	0.00	2,267			
	<i>Revenue Total:</i>	0.00	2,267	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6060	Electricity	0.00	2,267	0	1,833	1,833
	<i>Expenditure Total:</i>	0.00	2,267	0	1,833	1,833

CAMERON COUNTY, TEXAS  
COLONIA LIGHTS/SCOFFLAW  
2018-2019 Budget

Fund 820 Dept. 5445

**SUMMER HILL SUBDIVISION**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4458	Solid Waste Collection Fee	0.00	4,668			
	<i>Revenue Total:</i>	<u>0.00</u>	<u>4,668</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6060	Electricity	0.00	4,668	0	3,264	3,264
	<i>Expenditure Total:</i>	<u>0.00</u>	<u>4,668</u>	<u>0</u>	<u>3,264</u>	<u>3,264</u>

CAMERON COUNTY, TEXAS  
COLONIA LIGHTS/SCOFFLAW  
2018-2019 Budget

Fund 820 Dept. 5446

SANTA MARIA NORTH SUBDIVISION

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4458	Solid Waste Collection Fee	0.00	5,853			
	<i>Revenue Total:</i>	0.00	5,853	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6060	Electricity	0.00	5,853	0	4,500	4,500
	<i>Expenditure Total:</i>	0.00	5,853	0	4,500	4,500

CAMERON COUNTY, TEXAS  
COLONIA LIGHTS/SCOFFLAW  
2018-2019 Budget

Fund 820 Dept. 5447

**LUZ DEL CIELO I&II SUBDIVISION**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4458	Solid Waste Collection Fee	0.00	3,718			
	<i>Revenue Total:</i>	0.00	3,718	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6060	Electricity	0.00	3,718	0	3,400	3,400
	<i>Expenditure Total:</i>	0.00	3,718	0	3,400	3,400



CAMERON COUNTY, TEXAS  
COLONIA LIGHTS/SCOFFLAW  
2018-2019 Budget

Fund 820 Dept. 5448

**IGLESIA ANTIGUA SUBDIVISION**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4458	Solid Waste Collection Fee	0.00	4,075			
	<i>Revenue Total:</i>	0.00	4,075	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6060	Electricity	0.00	4,075	0	4,075	4,075
	<i>Expenditure Total:</i>	0.00	4,075	0	4,075	4,075

CAMERON COUNTY, TEXAS  
COLONIA LIGHTS/SCOFFLAW  
2018-2019 Budget

Fund 820 Dept. 5449

**NICHO ESPARZA SUBDIVISION**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4458	Solid Waste Collection Fee	0.00	3,616			
	<i>Revenue Total:</i>	<u>0.00</u>	<u>3,616</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6060	Electricity	0.00	3,616	0	3,616	3,616
	<i>Expenditure Total:</i>	<u>0.00</u>	<u>3,616</u>	<u>0</u>	<u>3,616</u>	<u>3,616</u>

CAMERON COUNTY, TEXAS  
COLONIA LIGHTS/SCOFFLAW  
2018-2019 Budget

Fund 820 Dept. 5450

**ENTANADA LOOP SUBDIVISION**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4458	Solid Waste Collection Fee	0.00	6,072			
	<i>Revenue Total:</i>	<u>0.00</u>	<u>6,072</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6060	Electricity	0.00	6,072	0	7,200	7,200
	<i>Expenditure Total:</i>	<u>0.00</u>	<u>6,072</u>	<u>0</u>	<u>7,200</u>	<u>7,200</u>

CAMERON COUNTY, TEXAS  
COLONIA LIGHTS/SCOFFLAW  
2018-2019 Budget

Fund 820 Dept. 5451

**LONGORIA/EL ROSAL SUBDIVISION**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4458	Solid Waste Collection Fee	0.00	10,433			
	<i>Revenue Total:</i>	<u>0.00</u>	<u>10,433</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6060	Electricity	0.00	10,433	0	10,433	10,433
	<i>Expenditure Total:</i>	<u>0.00</u>	<u>10,433</u>	<u>0</u>	<u>10,433</u>	<u>10,433</u>

CAMERON COUNTY, TEXAS  
COLONIA LIGHTS/SCOFFLAW  
2018-2019 Budget

Fund 820 Dept. 5452

**STA MARIA/J.E. SOLIS SUBDIVISI**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4458	Solid Waste Collection Fee	0.00	9,664			
	<i>Revenue Total:</i>	<u>0.00</u>	<u>9,664</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6060	Electricity	0.00	9,664	0	9,664	9,664
	<i>Expenditure Total:</i>	<u>0.00</u>	<u>9,664</u>	<u>0</u>	<u>9,664</u>	<u>9,664</u>

CAMERON COUNTY, TEXAS

## PARK SYSTEM REVENUE FUND

APPROVED 2018-2019 BUDGET

Cameron County, Texas  
**PARK SYSTEM REVENUE FUND**  
Statement of Revenues, Expenditures and Changes in Retained Earnings  
For the Fiscal Year Ending September 30, 2018

Fund 830

	2017 Actual	2018 Approved	2018 Year-End Estimate	2019 Recommended	2019 Approved
<b>OPERATING REVENUES</b>					
Community Parks	\$ 14,148	\$ 12,491	\$ 12,491	\$ 8,784	\$ 10,104
Isla Blanca Park	6,612,539	4,226,795	4,226,795	4,153,836	4,253,179
Isla Blanca Beach Maintenance	-	979,981	772,786	716,277	737,608
Andy Bowie Park	699,910	497,364	497,364	542,035	548,882
Andy Bowie Beach Maintenance		76,863	76,863	59,676	69,111
Adolph Thomaes Park	460,172	470,637	322,242	456,751	456,483
Public Beaches	1,243,810	556,858	624,000	442,998	569,069
Trash Bag Revenue		96,243	130,000	112,311	116,200
Beach Clean Up	2,675	-	-	-	-
Park Rangers	6,197	-	5,300	-	-
Beach Safety Program	354,257	382,410	338,000	265,661	319,811
Summer Program		5,304	4,600	4,347	4,747
2016 CO's	-	1,751,720	1,555,912	1,420,664	1,555,912
<b>TOTAL OPERATING REVENUE</b>	<b>9,393,708</b>	<b>9,056,666</b>	<b>8,566,353</b>	<b>8,183,340</b>	<b>8,641,106</b>
<b>OPERATING EXPENSES</b>					
Laureles	153,694	60,133	58,123	41,318	41,318
Community Parks	515,769	436,798	961,926	362,833	370,311
Rio Hondo Family Learning Center	93,773	-	-	-	-
La Paloma Park	151,935	57,946	51,946	49,518	49,518
Browne Road Park	286,515	239,425	230,425	225,368	234,706
El Ranchito Park	29,538	35,894	30,894	30,249	33,908
Isla Blanca Park	2,117,853	1,054,000	1,039,000	1,342,636	1,342,481
Isla Blanca Beach Maintenance		722,176	722,176	486,919	499,276
Andy Bowie Park	267,978	153,177	153,177	220,906	213,174
Andy Bowie Beach Maintenance		150,140	150,140	69,476	76,411
Adolph Thomaes Park	387,372	470,637	346,637	456,751	456,751
Public Beaches	462,246	382,060	382,060	282,359	311,832
Trash Bag Collection Program		176,052	176,052	154,028	154,028
Capital Improvements		244,643	80,633	-	240,000
Park Rangers	701,336	719,344	719,344	708,360	708,360
Code Enforcement	36,966	36,857	31,857	36,828	36,828
Beach Safety Program	362,017	376,161	376,161	348,797	348,797
Administration	1,785,446	1,240,234	1,327,266	2,009,794	2,091,071
Administration Beach User Fees		433,516	433,516	44,853	44,853
Greens Division	223,467	243,134	241,134	268,951	268,951
Summer Program	14,209	14,194	16,544	13,194	13,194
2016 CO's	-	1,751,720	1,329,950	1,565,700	1,565,700
<b>TOTAL OPERATING EXPENSES</b>	<b>7,590,114</b>	<b>8,998,241</b>	<b>8,858,961</b>	<b>8,718,838</b>	<b>9,101,468</b>
Less: Depreciation/Capital Projects		-	-	-	-
<b>NET OPERATING INCOME</b>	<b>1,803,594</b>	<b>58,425</b>	<b>(292,608)</b>	<b>(535,498)</b>	<b>(460,362)</b>
<b>NON-OPERATING REVENUES (EXPENSES)</b>					
Other Resources	228,207	20,000	58,000	98,267	98,267
Gain on Sale of Capital Assets	0				
State Grants	769,872	636,943	636,943	-	-
Bond Proceeds	-				
Interest expense and fiscal agent fees	(1,077,421)				
Bond Issuance Costs	-				
Transfer In	-				
Transfer to General Fund ( Finance/Constable)	(124,341)	(124,341)	(124,341)	(124,341)	(124,341)
Transfer to Park Debt Service Fund	-				
Donations	-				
Grant & Program Expenses	(947,363)	(683,270)	(683,270)	-	-
Other Uses	0	-	-		
<b>TOTAL NON-OPERATING REVENUES AND (EXPENSES)</b>	<b>(1,151,046)</b>	<b>(150,668)</b>	<b>(112,668)</b>	<b>(26,074)</b>	<b>(26,074)</b>
<b>INCREASE (DECREASE) IN NET POSITION</b>	<b>652,548</b>	<b>(92,243)</b>	<b>(405,276)</b>	<b>(561,572)</b>	<b>(486,436)</b>
Beginning Net Position	13,089,120	13,089,120	13,089,120	12,683,844	12,683,844
184,530					
<b>Total Ending Net Position</b>	<b>\$ 13,926,198</b>	<b>\$ 12,996,877</b>	<b>\$ 12,683,844</b>	<b>\$ 12,122,272</b>	<b>\$ 12,197,408</b>

**CAMERON COUNTY, TEXAS**  
**PARK SYSTEM REVENUE FUND**  
2018-2019 Budget

<u>Dept.</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Approved</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>							
000	BALANCE SHEET	0.00	20,000	20,000	0	98,267	98,267
652	COMMUNITY PARKS	0.00	12,491	557,491	0	8,784	10,104
654	BROWNE ROAD PARK	0.00	0	0	0	0	0
6551	CIAP-ADMIN	0.00	0	48,663	0	0	0
6552	CIAP-NATURE PARK	0.00	0	728,315	0	0	0
6556	THOMAE PARK BOAT RAMP	0.00	0	499,803	0	0	0
6558	CIAP-SHORELINE STABILIZAT	0.00	0	270,000	0	0	0
6562	BAHIA GRANDE PHASE III	0.00	0	575,000	0	0	0
660	ISLA BLANCA PARK	0.00	4,226,795	4,226,795	0	4,153,836	4,253,179
6601	ISLA BLANCA BEACH MAINTEN	0.00	979,981	979,981	0	716,277	737,608
661	ANDY BOWIE PARK	0.00	497,364	497,364	0	542,035	548,882
6611	ANDY BOWIE BEACH MAINTENA	0.00	76,863	76,863	0	59,676	69,111
662	THOMAE PARK	0.00	470,637	470,637	0	456,751	456,483
664	PUBLIC BEACHES	0.00	556,858	556,858	0	442,998	569,069
6641	TRASH BAG COLLECTION PROG	0.00	96,243	96,243	0	112,311	116,200
668	PARK RANGERS	0.00	0	0	0	0	0
6682	BEACH SAFETY PROGRAM	0.00	382,410	382,410	0	265,661	319,811
6692	Parks Donation	0.00	0	0	0	0	0
6694	PARKS SUMMER PROGRAM	0.00	5,304	5,304	0	4,347	4,747
6696	2016 CO's	0.00	1,751,720	1,751,720	0	1,420,664	1,555,912
	<i>Revenue Total:</i>	0.00	9,076,666	11,743,447	0	8,281,607	8,739,373
<b><u>TRANSFERS OUT</u></b>							
010	GENERAL FUND TRANSFER	0.00	124,341	124,341	0	124,341	124,341
	<i>Fund Balance:</i>	0.00	124,341	124,341	0	124,341	124,341
<b><u>EXPENDITURE ACCOUNTS</u></b>							
535	LAURELS	0.00	60,133	60,133	59,939	41,318	41,318
652	COMMUNITY PARKS	0.00	436,798	981,798	391,916	362,833	370,311
6528	LA PALOMA PARK	0.00	57,946	57,946	59,539	49,518	49,518
654	BROWNE ROAD PARK	0.00	239,425	239,425	236,558	225,368	234,706
6541	EL RANCHTIO PARK	0.00	35,894	35,894	41,339	30,249	33,908
6551	CIAP-ADMIN	0.00	0	48,664	0	0	0
6552	CIAP-NATURE PARK	0.00	0	728,315	0	0	0
6556	THOMAE PARK BOAT RAMP	0.00	0	753,779	0	0	0
6558	CIAP-SHORELINE STABILIZAT	0.00	0	270,000	0	0	0
6562	BAHIA GRANDE PHASE III	0.00	0	575,000	0	0	0
660	ISLA BLANCA PARK	0.00	1,054,000	1,054,000	1,056,872	1,342,636	1,342,481
6601	ISLA BLANCA BEACH MAINTEN	0.00	722,176	722,176	749,820	486,919	499,276
661	ANDY BOWIE PARK	0.00	153,177	153,177	164,341	220,906	213,174
6611	ANDY BOWIE BEACH MAINTENA	0.00	150,140	150,140	145,208	69,476	76,411
662	THOMAE PARK	0.00	470,637	470,637	774,766	456,751	456,751
6631	PARKS CAPITAL IMPROVEMNTS	0.00	244,643	244,643	0	0	240,000
664	PUBLIC BEACHES	0.00	382,060	382,060	337,502	282,359	311,832
6641	TRASH BAG COLLECTION PROG	0.00	176,052	176,052	175,270	154,028	154,028



CAMERON COUNTY, TEXAS  
**PARK SYSTEM REVENUE FUND**  
2018-2019 Budget

<b><u>Dept.</u></b>	<b><u>Description</u></b>	<b><u>2017 Actual</u></b>	<b><u>2018 Approved</u></b>	<b><u>2018 Amended</u></b>	<b><u>2019 Requested</u></b>	<b><u>2019 Recommended</u></b>	<b><u>2019 Approved</u></b>
668	PARK RANGERS	0.00	719,344	719,344	782,203	708,360	708,360
6681	CODE ENFORCEMENT	0.00	36,857	36,857	36,837	36,828	36,828
6682	BEACH SAFETY PROGRAM	0.00	376,161	376,161	382,357	348,797	348,797
669	PARK SYSTEM ADMINISTRATIO	0.00	1,240,234	1,327,266	511,791	2,009,794	2,091,071
6691	GREENS DIVISION	0.00	243,134	243,134	246,710	268,951	268,951
6692	Parks Donation	0.00	0	0	0	0	0
6694	PARKS SUMMER PROGRAM	0.00	14,194	14,194	14,194	13,194	13,194
6695	PARK ADMIN BUF	0.00	433,516	433,516	437,591	44,853	44,853
6696	2016 CO's	0.00	1,751,720	1,751,720	0	1,565,700	1,565,700
	<b><i>Expense Total:</i></b>	<u>0.00</u>	<u>8,998,241</u>	<u>12,006,031</u>	<u>6,604,753</u>	<u>8,718,838</u>	<u>9,101,468</u>

CAMERON COUNTY, TEXAS  
PARK SYSTEM REVENUE FUND  
2018-2019 Budget

Fund 830 Dept. 000

**PARK SYSTEM REVENUE FUND**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4600	Interest Income	62,146.65	20,000	0	98,267	98,267
4602	Miscellaneous	17.66	0			
4702	ACH UNIDENTIFIED	0.00	0			
	<b>Revenue Total:</b>	<u>62,164.31</u>	<u>20,000</u>	<u>0</u>	<u>98,267</u>	<u>98,267</u>

CAMERON COUNTY, TEXAS  
PARK SYSTEM REVENUE FUND  
2018-2019 Budget

Fund 830 Dept. 535

**LAURELES PARK**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6005	Extra Help	11,424.00	13,104	13,104	13,104	13,104
6006	FICA	874.14	1,002	1,002	1,002	1,002
6010	Uniforms	0.00	200	200	200	200
6011	Workers Compensation	451.35	259	518	259	259
6012	Unemployment Insurance	91.29	58	105	43	43
6014	Office Supplies	1,750.43	6,000	6,000	2,000	2,000
6022	Drugs Medicine	1,997.58	2,000	2,000	2,000	2,000
6037	Road Materials	1,723.04	3,000	3,000	1,500	1,500
6038	Small Tools and Equipment	0.00	500	0	0	0
6056	Property Insurance	435.24	400	900	400	400
6060	Electricity	13,111.60	15,000	15,000	11,000	11,000
6062	Water	4,157.15	8,500	8,000	4,200	4,200
6063	Sewage and Garbage	2,932.35	3,500	3,500	3,500	3,500
6064	Building Maintenance	450.86	3,500	3,500	1,000	1,000
6067	Equipment Maintenance	46.74	3,000	3,000	1,000	1,000
6082	Contractual Expense	0.00	0	0	0	0
6195	Safety Supplies	37.80	110	110	110	110
	<b><i>Expenditure Total:</i></b>	<u>39,483.57</u>	<u>60,133</u>	<u>59,939</u>	<u>41,318</u>	<u>41,318</u>

CAMERON COUNTY, TEXAS  
PARK SYSTEM REVENUE FUND  
2018-2019 Budget

Fund 830 Dept. 652

**COMMUNITY PARKS**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4300	State Revenue	0.00	500,000			
4670	Donations	0.00	45,000			
4821	Daily Entrance Fees	3,673.00	5,122	0	3,561	3,977
4840	Community Center Rental	9,849.00	7,369	0	5,223	6,127
	<i>Revenue Total:</i>	<u>13,522.00</u>	<u>557,491</u>	<u>0</u>	<u>8,784</u>	<u>10,104</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	128,042.14	133,860	133,860	134,460	134,460
6004	Overtime	48.00	800	800	800	800
6005	Extra Help	30,028.00	36,880	43,680	36,880	43,680
6006	FICA	11,825.37	13,169	13,643	13,169	13,689
6007	Group Health	33,000.00	33,000	33,000	33,000	33,000
6008	Retirement	12,192.55	13,580	13,440	13,621	13,621
6010	Uniforms	120.89	400	400	400	400
6011	Workers Compensation	3,398.98	2,151	7,045	2,151	2,286
6012	Unemployment Insurance	1,256.17	757	1,426	568	591
6014	Office Supplies	8,484.07	9,000	9,000	9,000	9,000
6016	Gasoline	7,468.85	7,000	9,000	7,000	7,000
6022	Drugs Medicine	4,400.00	4,400	4,400	4,400	4,400
6030	Vehicle Repairs	729.21	1,200	1,200	1,200	1,200
6037	Road Materials	1,077.76	3,500	3,000	1,500	1,500
6038	Small Tools and Equipment	3,198.00	0	1,000	0	0
6047	Mobile Phones	538.18	700	700	700	700
6048	Communications	6,848.95	5,900	6,500	6,500	6,500
6056	Property Insurance	2,480.75	2,300	2,300	2,300	2,300
6057	Vehicle Insurance	388.25	550	550	550	550
6058	Liability Other Insurance	0.00	22	22	22	22
6060	Electricity	44,531.89	49,000	46,300	42,000	42,000
6062	Water	16,360.42	16,000	16,500	16,000	16,000
6063	Sewage and Garbage	23,970.06	23,000	23,000	23,000	23,000
6064	Building Maintenance	8,912.25	6,100	9,000	8,000	8,000
6067	Equipment Maintenance	3,477.77	4,200	4,000	4,200	4,200
6069	Equipment Rental	661.20	662	800	662	662
6082	Contractual Expense	0.00	600	7,200	600	600
6095	Other Structures	0.00	545,000			
6096	Equipment	0.00	67,917	0	0	0
6195	Safety Supplies	0.00	150	150	150	150
	<i>Expenditure Total:</i>	<u>353,439.71</u>	<u>981,798</u>	<u>391,916</u>	<u>362,833</u>	<u>370,311</u>

CAMERON COUNTY, TEXAS  
PARK SYSTEM REVENUE FUND  
2018-2019 Budget

Fund 830 Dept. 6528

**LA PALOMA PARK**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6005	Extra Help	11,379.20	13,104	13,104	13,104	13,104
6006	FICA	870.71	1,002	1,002	1,002	1,002
6010	Uniforms	0.00	300	200	300	300
6011	Workers Compensation	449.58	259	518	259	259
6012	Unemployment Insurance	90.93	58	105	43	43
6014	Office Supplies	1,271.24	6,000	6,000	2,100	2,100
6022	Drugs Medicine	1,745.99	2,000	2,000	2,000	2,000
6037	Road Materials	0.00	2,013	2,000	0	0
6056	Property Insurance	435.24	400	800	400	400
6060	Electricity	22,190.29	21,000	22,000	21,000	21,000
6062	Water	2,745.45	3,000	3,000	3,000	3,000
6063	Sewage and Garbage	3,086.00	3,200	3,200	3,200	3,200
6064	Building Maintenance	867.26	2,500	2,500	1,500	1,500
6067	Equipment Maintenance	2,409.70	3,000	3,000	1,500	1,500
6082	Contractual Expense	0.00	0	0	0	0
6195	Safety Supplies	0.00	110	110	110	110
	<b><i>Expenditure Total:</i></b>	<u>47,541.59</u>	<u>57,946</u>	<u>59,539</u>	<u>49,518</u>	<u>49,518</u>

CAMERON COUNTY, TEXAS  
PARK SYSTEM REVENUE FUND  
2018-2019 Budget

Fund 830 Dept. 654

**BROWNE ROAD PARK**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	72,315.14	72,412	72,412	72,412	72,412
6004	Overtime	0.00	500	500	500	500
6005	Extra Help	11,379.20	13,104	11,648	13,104	13,104
6006	FICA	6,217.24	6,615	6,469	6,615	6,615
6007	Group Health	19,800.00	19,800	19,800	19,800	19,800
6008	Retirement	6,888.59	7,316	7,270	7,338	7,338
6010	Uniforms	399.52	400	400	400	400
6011	Workers Compensation	2,728.77	708	3,340	708	708
6012	Unemployment Insurance	668.60	380	676	285	285
6014	Office Supplies	6,269.43	12,800	12,800	12,800	12,800
6016	Gasoline	0.00	1,500	1,500	1,500	1,500
6022	Drugs Medicine	2,586.94	3,000	0	0	0
6030	Vehicle Repairs	0.00	3,000	3,000	1,000	1,000
6037	Road Materials	0.00	3,000	3,000	0	0
6038	Small Tools and Equipment	0.00	1,500			
6048	Communications	4,597.62	4,500	4,500	9,204	9,204
6056	Property Insurance	5,269.32	4,900	4,900	5,300	5,300
6057	Vehicle Insurance	277.00	390	390	390	390
6060	Electricity	46,964.45	48,000	48,000	48,000	48,000
6062	Water	9,931.37	10,000	10,000	10,000	10,000
6063	Sewage and Garbage	2,874.69	3,000	3,500	3,000	3,000
6064	Building Maintenance	5,270.99	6,200	6,200	6,200	6,200
6067	Equipment Maintenance	5,005.26	6,250	6,250	6,000	6,000
6069	Equipment Rental	606.10	662	515	662	662
6082	Contractual Expense	0.00	9,338	9,338	0	9,338
6195	Safety Supplies	37.80	150	150	150	150
	<i>Expenditure Total:</i>	210,088.03	239,425	236,558	225,368	234,706

CAMERON COUNTY, TEXAS  
PARK SYSTEM REVENUE FUND  
2018-2019 Budget

Fund 830 Dept. 6541

**EL RANCHITO PARK**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6005	Extra Help	11,603.20	9,776	13,104	9,776	13,104
6006	FICA	887.85	748	1,002	748	1,002
6011	Workers Compensation	458.43	193	518	193	259
6012	Unemployment Insurance	92.72	43	105	32	43
6014	Office Supplies	4,626.27	5,000	5,500	5,000	5,000
6022	Drugs Medicine	0.00	0	2,000	0	0
6037	Road Materials	0.00	1,000	1,000	0	0
6056	Property Insurance	0.00	900	900	900	900
6060	Electricity	1,619.11	3,000	3,000	2,000	2,000
6062	Water	4,746.05	7,000	5,000	5,000	5,000
6063	Sewage and Garbage	3,623.37	3,000	3,600	3,600	3,600
6064	Building Maintenance	1,149.29	3,000	2,500	1,500	1,500
6067	Equipment Maintenance	731.65	2,234	3,000	1,500	1,500
6082	Contractual Expense	0.00	0			
6195	Safety Supplies	0.00	0	110	0	0
	<b><i>Expenditure Total:</i></b>	<u>29,537.94</u>	<u>35,894</u>	<u>41,339</u>	<u>30,249</u>	<u>33,908</u>

CAMERON COUNTY, TEXAS  
PARK SYSTEM REVENUE FUND  
2018-2019 Budget

Fund 830 Dept. 660

**ISLA BLANCA PARK**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4602	Miscellaneous	26,910.83	14,462	0	31,976	34,354
4825	Commercial Permits	0.00	905	0	2,225	2,225
4830	RV Full	2,782,523.90	2,477,769	0	2,457,775	2,570,943
4838	Boat Slips Marina	0.00	1,364	0	1,364	0
4841	Concessions Leases	1,484,016.51	1,558,810	0	1,456,871	1,436,438
4845	Electricity	100,665.68	89,074	0	127,733	133,167
4846	Water	1,480.92	1,141	0	1,397	1,297
4849	Tents	33,647.50	31,415	0	26,045	26,425
4850	CABANAS RENTAL	57,545.00	51,855	0	48,450	48,330
<i>Revenue Total:</i>		4,486,790.34	4,226,795	0	4,153,836	4,253,179
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	89,053.14	154,157	158,157	387,461	392,461
6004	Overtime	382.50	2,380	2,380	2,380	2,380
6005	Extra Help	11,319.98	37,739	37,739	37,739	37,739
6006	FICA	7,523.94	16,151	15,168	32,694	3,077
6007	Group Health	22,348.85	56,496	56,496	99,000	99,000
6008	Retirement	8,580.74	17,407	16,117	39,236	39,740
6010	Uniforms	804.62	2,618	2,618	2,618	2,618
6011	Workers Compensation	2,749.26	4,132	7,832	5,600	5,699
6012	Unemployment Insurance	733.98	937	1,586	1,421	1,437
6014	Office Supplies	421.87	10,000	18,000	10,000	10,000
6016	Gasoline	0.00	5,100	5,100	5,100	5,100
6030	Vehicle Repairs	390.89	2,500	2,500	2,500	2,500
6037	Road Materials	0.00	2,500	2,500	2,500	2,500
6040	Audit and Accounting	6,647.00	6,647	6,647	6,647	6,647
6046	Medical and Dental	43.00	90	90	90	90
6047	Mobile Phones	2,049.23	4,489	4,489	2,100	2,100
6048	Communications	2,949.68	7,910	7,910	15,600	15,600
6049	Postage	42.18	1,000	1,000	1,000	1,000
6050	Travel	0.00	1,000	1,000	1,000	1,000
6054	Advertising	1,133.50	3,500	3,500	1,500	1,500
6056	Property Insurance	9,534.59	16,000	16,000	16,000	16,000
6057	Vehicle Insurance	537.75	2,000	2,000	2,000	2,000
6060	Electricity	307,819.80	325,100	325,100	310,000	310,000
6062	Water	69,178.63	80,000	80,000	70,000	70,000
6063	Sewage and Garbage	90,716.56	173,800	173,800	190,000	190,000
6064	Building Maintenance	6,553.52	6,909	6,900	6,900	6,900
6067	Equipment Maintenance	0.00	2,545	2,500	2,500	2,500
6069	Equipment Rental	1,060.10	3,000	3,000	2,000	2,000
6073	Dues and Memberships	120.00	500	500	500	500
6074	Credit Services	8,699.50	7,500	0	7,500	7,500



CAMERON COUNTY, TEXAS  
PARK SYSTEM REVENUE FUND  
2018-2019 Budget

Fund 830 Dept. 660

**ISLA BLANCA PARK**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
6075	Taxes	8,557.17	8,200	0	8,200	8,200
6077	Data Processing	1,691.31	2,000	2,000	2,000	2,000
6078	Education and Training	0.00	400	400	400	400
6082	Contractual Expense	58,625.63	88,843	91,843	68,000	91,843
6109	Emergency-Hospital	0.00	0	2,000	0	0
6195	Safety Supplies	405.78	450	0	450	450
	<i>Expenditure Total:</i>	<u>720,674.70</u>	<u>1,054,000</u>	<u>1,056,872</u>	<u>1,342,636</u>	<u>1,342,481</u>

CAMERON COUNTY, TEXAS  
PARK SYSTEM REVENUE FUND  
2018-2019 Budget

Fund 830 Dept. 6601

**ISLA BLANCA BEACH MAINTENANCE**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4602	Miscellaneous	12.00	80	0	4	4
4705	Long/Short	-2,967.37	1,103	0	-1,065	-554
4821	Daily Entrance Fees	1,718,983.50	837,383	0	566,293	578,651
4822	Annual Passes	96,566.00	109,790	0	97,371	99,597
4824	90 Day Passes	34,533.00	26,172	0	39,910	44,068
4842	Parks Tag Fee	1,950.00	5,453	0	13,764	15,842
	<b>Revenue Total:</b>	<u>1,849,077.13</u>	<u>979,981</u>	<u>0</u>	<u>716,277</u>	<u>737,608</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	360,308.30	252,588	252,588	90,150	90,150
6004	Overtime	2,820.78	4,128	4,128	4,128	4,128
6005	Extra Help	19,214.26	27,766	41,366	27,766	41,366
6006	FICA	28,408.76	21,763	22,803	9,336	10,377
6007	Group Health	100,181.96	68,904	68,904	26,400	26,400
6008	Retirement	34,496.23	25,774	25,360	11,874	9,494
6010	Uniforms	3,160.35	4,382	4,382	4,382	4,382
6011	Workers Compensation	11,576.21	1,133	11,656	524	575
6012	Unemployment Insurance	3,036.52	1,265	2,360	403	448
6014	Office Supplies	58,834.42	54,000	54,000	54,000	54,000
6016	Gasoline	8,903.41	11,000	11,000	11,000	11,000
6030	Vehicle Repairs	9,111.61	12,067	12,067	10,000	10,000
6047	Mobile Phones	0.00	450	450	0	0
6048	Communications	11,251.20	6,000	6,000	6,000	6,000
6057	Vehicle Insurance	2,522.50	2,532	2,532	2,532	2,532
6060	Electricity	132,814.31	120,000	120,000	120,000	120,000
6062	Water	28,056.91	12,000	12,000	12,000	12,000
6063	Sewage and Garbage	73,236.29	65,000	65,000	65,000	65,000
6064	Building Maintenance	17,265.14	18,000	18,000	18,000	18,000
6067	Equipment Maintenance	5,954.27	7,900	7,900	7,900	7,900
6069	Equipment Rental	0.00	0	1,800	0	0
6082	Contractual Expense	5,546.15	5,000	5,000	5,000	5,000
6109	Emergency-Hospital	0.00	0	524	0	0
6195	Safety Supplies	389.18	524	0	524	524
	<b>Expenditure Total:</b>	<u>917,088.76</u>	<u>722,176</u>	<u>749,820</u>	<u>486,919</u>	<u>499,276</u>

CAMERON COUNTY, TEXAS  
PARK SYSTEM REVENUE FUND  
2018-2019 Budget

Fund 830 Dept. 661

**ANDY BOWIE PARK**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4451	Tolls - Entrance Fees	0.00	0			
4602	Miscellaneous	13,406.29	7,874	0	13,764	13,827
4830	RV Full	91,061.81	85,870	0	104,421	110,833
4839	Apartment Rental	0.00	150	0	0	0
4841	Concessions Leases	396,931.09	398,846	0	414,837	414,953
4842	Parks Tag Fee	0.00	0	0	208	224
4845	Electricity	3,116.52	2,509	0	5,469	5,521
4849	Tents	3,896.04	2,115	0	3,336	3,521
<b>Revenue Total:</b>		<u>508,411.75</u>	<u>497,364</u>	<u>0</u>	<u>542,035</u>	<u>548,882</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	60,671.05	67,704	67,704	110,480	110,480
6004	Overtime	635.63	1,719	1,719	1,000	1,000
6005	Extra Help	0.00	570	6,400	12,800	6,400
6006	FICA	4,431.31	5,355	5,800	9,507	9,018
6007	Group Health	16,069.19	13,200	13,200	26,400	26,400
6008	Retirement	5,722.67	6,855	6,797	11,226	11,226
6010	Uniforms	0.00	150	150	150	150
6011	Workers Compensation	877.62	262	2,995	841	817
6012	Unemployment Insurance	468.10	308	607	410	389
6014	Office Supplies	186.26	3,278	6,000	3,278	3,278
6016	Gasoline	0.00	3,000	3,000	0	0
6022	Drugs Medicine	150.00	150	150	150	150
6030	Vehicle Repairs	185.80	1,399	1,400	1,000	1,000
6037	Road Materials	1,376.80	5,500	5,200	3,000	3,000
6038	Small Tools and Equipment	7,324.01	1,000	1,000	1,000	1,000
6047	Mobile Phones	52.05	50	50	50	50
6048	Communications	1,550.62	5,046	5,046	8,533	8,533
6049	Postage	0.00	798	0	798	0
6054	Advertising	1,275.50	1,500	1,500	1,500	1,500
6056	Property Insurance	2,187.57	2,010	2,300	2,010	2,010
6057	Vehicle Insurance	86.50	800	800	100	100
6060	Electricity	6,973.67	10,000	10,000	9,000	9,000
6062	Water	2,861.39	4,300	4,300	3,000	3,000
6063	Sewage and Garbage	4,087.93	7,650	7,650	5,000	5,000
6064	Building Maintenance	1,161.42	3,200	3,200	3,200	3,200
6067	Equipment Maintenance	43.60	1,200	1,200	1,200	1,200
6074	Credit Services	1,848.49	2,900	2,900	2,000	2,000
6077	Data Processing	929.25	1,100	1,100	1,100	1,100
6082	Contractual Expense	1,285.42	2,000	2,000	2,000	2,000
6109	Emergency-Hospital	0.00	0	173	0	0
6195	Safety Supplies	19.94	173	0	173	173

CAMERON COUNTY, TEXAS  
PARK SYSTEM REVENUE FUND  
2018-2019 Budget

Fund 830 Dept. 661

**ANDY BOWIE PARK**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
	<i>Expenditure Total:</i>	122,461.79	153,177	164,341	220,906	213,174

CAMERON COUNTY, TEXAS  
PARK SYSTEM REVENUE FUND  
2018-2019 Budget

Fund 830 Dept. 6611

ANDY BOWIE BEACH MAINTENANCE

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4705	Long/Short	636.63	368	0	-540	-500
4821	Daily Entrance Fees	190,860.50	76,495	0	58,304	67,002
4822	Annual Passes	0.00	0	0	769	1,007
4824	90 Day Passes	0.00	0	0	1,143	1,602
<i>Revenue Total:</i>		<u>191,497.13</u>	<u>76,863</u>	<u>0</u>	<u>59,676</u>	<u>69,111</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	40,236.72	46,920	46,920	0	0
6004	Overtime	450.92	781	781	0	0
6005	Extra Help	0.00	12,230	6,400	0	6,400
6006	FICA	2,910.79	4,585	4,139	0	490
6007	Group Health	13,789.73	13,200	13,200	0	0
6008	Retirement	3,892.81	4,789	4,711	0	0
6010	Uniforms	1,163.46	850	850	850	850
6011	Workers Compensation	602.93	225	2,137	0	24
6012	Unemployment Insurance	324.19	234	433	0	21
6014	Office Supplies	12,948.36	11,722	11,722	11,722	11,722
6016	Gasoline	10,474.06	10,000	10,000	11,000	11,000
6030	Vehicle Repairs	2,008.05	1,100	110	1,100	1,100
6047	Mobile Phones	377.24	581	581	257	257
6048	Communications	5,005.92	1,770	1,770	1,770	1,770
6060	Electricity	9,774.03	10,000	10,000	10,000	10,000
6062	Water	3,398.48	1,000	1,000	3,400	3,400
6063	Sewage and Garbage	9,195.65	11,400	11,400	10,000	10,000
6064	Building Maintenance	12,921.06	10,676	10,676	11,000	11,000
6067	Equipment Maintenance	4,182.63	3,050	3,050	3,050	3,050
6082	Contractual Expense	5,269.96	5,000	5,300	5,300	5,300
6109	Emergency-Hospital	0.00	0	28	0	0
6195	Safety Supplies	102.80	27	0	27	27
<i>Expenditure Total:</i>		<u>139,029.79</u>	<u>150,140</u>	<u>145,208</u>	<u>69,476</u>	<u>76,411</u>

CAMERON COUNTY, TEXAS  
PARK SYSTEM REVENUE FUND  
2018-2019 Budget

Fund 830 Dept. 662

**ADOLPH THOMAE PARK**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4451	Tolls - Entrance Fees	0.00	0			
4602	Miscellaneous	1,090.00	699	0	604	634
4705	Long/Short	62.00	-798	0	515	217
4821	Daily Entrance Fees	313,607.50	331,558	0	308,878	308,878
4822	Annual Passes	35,139.00	37,259	0	34,318	34,318
4824	90 Day Passes	1,917.00	1,485	0	1,647	1,647
4830	RV Full	98,398.62	89,894	0	97,663	97,663
4838	Boat Slips Marina	0.00	1,080	0	0	0
4839	Apartment Rental	2,100.00	2,100	0	2,275	2,275
4842	Parks Tag Fee	930.00	1,590	0	2,275	2,275
4845	Electricity	462.20	685	0	1,886	1,886
4849	Tents	6,465.00	5,085	0	6,690	6,690
<b>Revenue Total:</b>		460,171.32	470,637	0	456,751	456,483
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	123,810.09	153,399	153,399	153,399	153,399
6004	Overtime	248.25	1,000	1,000	1,000	1,000
6005	Extra Help	6,908.00	6,400	6,400	6,400	6,400
6006	FICA	9,771.93	12,375	12,301	12,375	12,375
6007	Group Health	39,600.00	39,600	39,600	39,600	39,600
6008	Retirement	11,817.89	15,502	15,401	15,548	15,548
6010	Uniforms	723.91	400	1,170	400	400
6011	Workers Compensation	1,192.45	603	6,352	603	603
6012	Unemployment Insurance	1,035.41	708	1,286	531	531
6014	Office Supplies	23,682.00	15,000	17,500	15,000	15,000
6016	Gasoline	9,286.49	9,000	9,200	9,000	9,000
6030	Vehicle Repairs	1,820.68	2,000	2,000	2,000	2,000
6038	Small Tools and Equipment	1,760.00	0			
6045	Professional Services	3,916.19	0			
6047	Mobile Phones	920.00	900	920	900	900
6048	Communications	1,698.17	2,000	1,900	2,000	2,000
6054	Advertising	2,000.00	2,000	2,000	2,000	2,000
6056	Property Insurance	1,289.95	1,000	1,400	1,400	1,400
6057	Vehicle Insurance	111.25	737	737	737	737
6060	Electricity	15,094.40	19,000	19,000	19,000	19,000
6062	Water	8,411.96	9,500	9,500	9,500	9,500
6063	Sewage and Garbage	10,069.69	14,000	14,000	14,000	14,000
6064	Building Maintenance	13,776.66	16,000	16,000	16,000	16,000
6067	Equipment Maintenance	1,085.89	2,500	2,500	2,500	2,500
6069	Equipment Rental	461.70	500	500	500	500
6074	Credit Services	3,486.87	4,000	4,000	4,000	4,000
6077	Data Processing	3,000.00	3,000	3,000	3,000	3,000

CAMERON COUNTY, TEXAS  
PARK SYSTEM REVENUE FUND  
2018-2019 Budget

Fund 830 Dept. 662

**ADOLPH THOMAE PARK**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
6082	Contractual Expense	28,111.10	139,313	433,200	125,158	125,158
6195	Safety Supplies	114.61	200	500	200	200
	<i>Expenditure Total:</i>	<u>325,205.54</u>	<u>470,637</u>	<u>774,766</u>	<u>456,751</u>	<u>456,751</u>

CAMERON COUNTY, TEXAS  
PARK SYSTEM REVENUE FUND  
2018-2019 Budget

Fund 830 Dept. 6631

**PARKS CAPITAL IMPROVEMENTS**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6082	Contractual Expense	30,093.34	244,643	0	0	240,000
	<i>Expenditure Total:</i>	30,093.34	244,643	0	0	240,000



CAMERON COUNTY, TEXAS  
PARK SYSTEM REVENUE FUND  
2018-2019 Budget

Fund 830 Dept. 664

**PUBLIC BEACHES**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4705	Long/Short	54,816.95	394	0	2,782	3,891
4821	Daily Entrance Fees	1,087,222.00	556,464	0	440,216	565,178
	<b>Revenue Total:</b>	<u>1,142,038.95</u>	<u>556,858</u>	<u>0</u>	<u>442,998</u>	<u>569,069</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	47,406.46	49,359	49,359	49,359	49,359
6004	Overtime	3,262.48	1,900	3,000	1,900	1,900
6005	Extra Help	41,149.12	62,400	76,000	62,400	89,600
6006	FICA	6,769.30	8,695	9,819	8,695	10,776
6007	Group Health	13,200.00	13,200	13,200	13,200	13,200
6008	Retirement	4,594.82	4,581	4,956	4,992	4,992
6010	Uniforms	690.50	500	500	500	500
6011	Workers Compensation	2,086.00	913	4,120	444	546
6012	Unemployment Insurance	735.91	557	1,027	375	465
6014	Office Supplies	9,226.60	12,000	15,000	12,000	12,000
6016	Gasoline	0.00	1,500	1,500	1,500	1,500
6022	Drugs Medicine	0.00	50	50	50	50
6045	Professional Services	59,959.31	69,155	0	0	0
6048	Communications	0.00	500	500	500	500
6049	Postage	0.00	700	700	200	200
6056	Property Insurance	0.00	9,000	2,327	9,000	9,000
6060	Electricity	512.90	10,000	18,000	4,800	4,800
6062	Water	0.00	15,500	15,500	8,000	8,000
6063	Sewage and Garbage	86,684.58	100,000	100,000	86,000	86,000
6064	Building Maintenance	2,436.46	6,606	7,000	3,500	3,500
6067	Equipment Maintenance	2,379.20	2,800	2,800	2,800	2,800
6069	Equipment Rental	380.00	700	700	700	700
6077	Data Processing	4,000.00	4,000	4,000	4,000	4,000
6082	Contractual Expense	7,047.52	7,044	7,044	7,044	7,044
6195	Safety Supplies	398.16	400	400	400	400
	<b>Expenditure Total:</b>	<u>292,919.32</u>	<u>382,060</u>	<u>337,502</u>	<u>282,359</u>	<u>311,832</u>

CAMERON COUNTY, TEXAS  
PARK SYSTEM REVENUE FUND  
2018-2019 Budget

Fund 830 Dept. 6641

**TRASH BAG COLLECTION PROGRAM**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4705	Long/Short	-30.00	187	0	0	0
4843	Trash Bag Revenue	101,801.00	96,056	0	112,311	116,200
	<b><i>Revenue Total:</i></b>	<u>101,771.00</u>	<u>96,243</u>	<u>0</u>	<u>112,311</u>	<u>116,200</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6004	Overtime	1,708.63	900	1,800	900	900
6005	Extra Help	61,148.19	57,600	57,600	57,600	57,600
6006	FICA	4,808.60	4,475	4,544	4,475	4,475
6008	Retirement	0.00	0			
6010	Uniforms	0.00	200	0	200	200
6011	Workers Compensation	2,482.86	115	2,346	1,155	1,155
6012	Unemployment Insurance	502.36	257	475	193	193
6014	Office Supplies	13,105.92	15,000	23,000	15,000	15,000
6063	Sewage and Garbage	31,571.84	58,000	46,000	35,000	35,000
6082	Contractual Expense	35,134.98	39,155	39,155	39,155	39,155
6195	Safety Supplies	350.00	350	350	350	350
	<b><i>Expenditure Total:</i></b>	<u>150,813.38</u>	<u>176,052</u>	<u>175,270</u>	<u>154,028</u>	<u>154,028</u>

CAMERON COUNTY, TEXAS  
PARK SYSTEM REVENUE FUND  
2018-2019 Budget

Fund 830 Dept. 668

**PARK RANGERS**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4381	Insurance Proceeds	0.00	0			
	<i>Revenue Total:</i>	<u>0.00</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	422,055.66	431,071	455,071	430,949	430,949
6004	Overtime	9,915.43	10,000	10,000	10,000	10,000
6005	Extra Help	0.00	0			
6006	FICA	31,377.90	33,742	35,578	33,733	33,733
6007	Group Health	72,600.00	72,600	79,200	72,600	72,600
6008	Retirement	40,910.03	43,850	46,693	43,981	43,981
6010	Uniforms	882.43	3,500	6,500	3,500	3,500
6011	Workers Compensation	16,125.54	8,094	17,135	8,091	8,091
6012	Unemployment Insurance	3,514.39	1,922	3,721	1,441	1,441
6014	Office Supplies	2,175.69	2,900	2,900	2,900	2,900
6016	Gasoline	36,195.73	40,000	40,000	40,000	40,000
6022	Drugs Medicine	0.00	0			
6028	Camera and Police Supplies	1,991.62	12,000	12,000	3,000	3,000
6030	Vehicle Repairs	48,717.03	36,000	46,000	36,000	36,000
6046	Medical and Dental	100.00	100	100	100	100
6047	Mobile Phones	1,456.10	1,500	1,500	1,500	1,500
6048	Communications	0.00	500	500	500	500
6049	Postage	0.00	98	98	98	98
6050	Travel	0.00	1,400	1,400	1,400	1,400
6057	Vehicle Insurance	1,702.00	5,707	5,707	5,707	5,707
6067	Equipment Maintenance	3,946.33	4,000	7,000	4,000	4,000
6068	Real Estate Rental	1,200.00	1,200	1,740	1,200	1,200
6069	Equipment Rental	4,913.58	4,860	4,860	4,860	4,860
6077	Data Processing	1,500.01	1,500	1,500	0	0
6078	Education and Training	56.56	500	500	500	500
6082	Contractual Expense	0.00	1,500	1,500	1,500	1,500
6195	Safety Supplies	0.00	800	1,000	800	800
	<i>Expenditure Total:</i>	<u>701,336.03</u>	<u>719,344</u>	<u>782,203</u>	<u>708,360</u>	<u>708,360</u>

CAMERON COUNTY, TEXAS  
PARK SYSTEM REVENUE FUND  
2018-2019 Budget

Fund 830 Dept. 6681

**CODE ENFORCEMENT**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6004	Overtime	592.50	300	500	300	300
6005	Extra Help	29,465.00	25,600	25,600	25,600	25,600
6006	FICA	2,299.54	1,981	1,997	1,981	1,981
6010	Uniforms	500.00	500	0	500	500
6011	Workers Compensation	1,187.26	512	1,031	512	512
6012	Unemployment Insurance	240.46	114	209	85	85
6014	Office Supplies	265.25	2,000	2,000	2,000	2,000
6016	Gasoline	0.00	3,000	2,650	3,000	3,000
6067	Equipment Maintenance	2,416.11	2,500	2,500	2,500	2,500
6195	Safety Supplies	0.00	350	350	350	350
	<b><i>Expenditure Total:</i></b>	<u>36,966.12</u>	<u>36,857</u>	<u>36,837</u>	<u>36,828</u>	<u>36,828</u>

CAMERON COUNTY, TEXAS  
PARK SYSTEM REVENUE FUND  
2018-2019 Budget

Fund 830 Dept. 6682

**BEACH SAFETY PROGRAM**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4200	Program Revenues	1,360.00	2,535	0	0	1,100
4821	Daily Entrance Fees	352,896.50	379,875	0	265,661	318,711
	<b>Revenue Total:</b>	<u>354,256.50</u>	<u>382,410</u>	<u>0</u>	<u>265,661</u>	<u>319,811</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	39,737.68	44,023	44,023	44,023	44,023
6004	Overtime	4,602.79	1,000	2,200	1,000	1,000
6005	Extra Help	213,764.95	232,800	232,800	215,000	215,000
6006	FICA	19,736.77	21,253	21,345	19,892	19,892
6007	Group Health	6,600.00	6,600	6,600	6,600	6,600
6008	Retirement	3,783.07	4,420	4,420	4,433	4,433
6010	Uniforms	4,257.83	5,000	5,500	5,500	5,500
6011	Workers Compensation	10,210.05	4,783	11,021	4,431	4,431
6012	Unemployment Insurance	2,066.65	1,222	2,232	858	858
6014	Office Supplies	3,832.24	3,500	3,500	4,000	4,000
6016	Gasoline	9,240.83	10,500	10,500	7,500	7,500
6022	Drugs Medicine	3,586.52	5,100	4,000	5,100	5,100
6030	Vehicle Repairs	5,173.21	5,500	5,300	5,500	5,500
6047	Mobile Phones	734.61	900	900	900	900
6050	Travel	1,131.67	2,000	1,800	2,000	2,000
6057	Vehicle Insurance	497.25	800	800	800	800
6064	Building Maintenance	2,479.39	2,500	2,500	2,500	2,500
6067	Equipment Maintenance	3,000.00	3,000	2,700	3,000	3,000
6069	Equipment Rental	0.00	6,000	5,156	0	0
6073	Dues and Memberships	440.00	2,660	2,460	2,660	2,660
6078	Education and Training	924.54	2,500	2,000	2,500	2,500
6082	Contractual Expense	9,600.00	9,600	9,600	9,600	9,600
6195	Safety Supplies	653.79	500	1,000	1,000	1,000
	<b>Expenditure Total:</b>	<u>346,053.84</u>	<u>376,161</u>	<u>382,357</u>	<u>348,797</u>	<u>348,797</u>

CAMERON COUNTY, TEXAS  
PARK SYSTEM REVENUE FUND  
2018-2019 Budget

Fund 830 Dept. 669

**PARKS ADMINISTRATION**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	70,366.71	95,344	95,344	195,442	195,442
6003	Salaries-Employees	115,131.23	162,676	162,676	337,479	337,479
6004	Overtime	4,977.40	4,000	4,000	12,000	12,000
6005	Extra Help	0.00	0			
6006	FICA	14,083.82	20,803	19,739	41,760	41,760
6007	Group Health	36,005.72	49,250	49,250	87,424	87,424
6008	Retirement	18,176.69	27,110	25,905	54,873	54,873
6010	Uniforms	7.64	186	186	186	186
6011	Workers Compensation	5,049.28	1,013	10,192	6,349	6,349
6012	Unemployment Insurance	1,475.71	1,188	2,064	1,798	1,798
6014	Office Supplies	366.00	396	500	396	396
6016	Gasoline	1,237.27	6,760	6,700	6,760	6,760
6018	Diesel Fuel	55.84	1,064	1,000	1,064	1,064
6025	Food-Human	0.00	0	500	0	500
6030	Vehicle Repairs	0.00	2,100	2,100	2,100	2,100
6033	Contingencies	0.00	0	0	0	73,034
6045	Professional Services	94,055.22	30,543	30,543	0	0
6046	Medical and Dental	64.50	500	500	500	500
6047	Mobile Phones	1,023.94	1,000	1,600	1,000	1,000
6048	Communications	150.11	117	250	117	117
6049	Postage	244.87	250	250	250	250
6050	Travel	1,627.10	2,300	2,300	2,300	2,300
6052	Travel-Mileage Reimbursement	0.00	4,800	4,800	1,000	1,000
6054	Advertising	0.00	3,600	3,600	3,600	3,100
6056	Property Insurance	0.00	572	572	572	572
6057	Vehicle Insurance	3,413.11	2,800	2,800	2,800	2,800
6058	Liability Other Insurance	0.00	11,000	11,000	11,000	11,000
6067	Equipment Maintenance	2,683.25	4,815	4,815	4,815	4,815
6068	Real Estate Rental	500.00	500	500	500	500
6069	Equipment Rental	1,059.83	4,705	4,705	4,705	4,705
6070	INDIRECT COST	117,500.00	58,750	0	58,750	58,750
6073	Dues and Memberships	200.00	500	500	500	500
6077	Data Processing	2,435.72	2,500	2,500	2,500	2,500
6078	Education and Training	1,128.04	1,400	1,400	1,400	1,400
6082	Contractual Expense	121,702.58	92,507	58,750	22,300	30,543
6097	Debt Retirement	0.00	411,130	0	832,313	832,313
6098	Debt Interest	1,076,671.46	320,837	0	310,991	310,991
6109	Emergency-Hospital	0.00	0	250	0	0
6195	Safety Supplies	0.00	250	0	250	250
	<b><i>Expenditure Total:</i></b>	<u>1,691,393.04</u>	<u>1,327,266</u>	<u>511,791</u>	<u>2,009,794</u>	<u>2,091,071</u>

CAMERON COUNTY, TEXAS  
PARK SYSTEM REVENUE FUND  
2018-2019 Budget

Fund 830 Dept. 6691

**GREENS DIVISION**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	135,812.44	148,272	148,272	174,438	174,438
6004	Overtime	0.00	350	350	350	350
6006	FICA	9,621.05	11,370	11,370	13,371	13,371
6007	Group Health	39,600.00	39,600	39,600	39,600	39,600
6008	Retirement	12,942.86	14,922	14,921	17,601	17,601
6010	Uniforms	961.17	965	965	965	965
6011	Workers Compensation	6,564.38	2,826	5,871	3,324	3,324
6012	Unemployment Insurance	1,077.78	654	1,186	577	577
6014	Office Supplies	3,123.69	4,000	4,000	3,000	3,000
6016	Gasoline	5,990.93	9,800	9,800	6,500	6,500
6030	Vehicle Repairs	1,347.91	2,300	2,300	2,300	2,300
6047	Mobile Phones	0.00	300	300	300	300
6057	Vehicle Insurance	331.50	325	325	325	325
6067	Equipment Maintenance	5,933.08	7,150	7,150	6,000	6,000
6195	Safety Supplies	160.45	300	300	300	300
	<b><i>Expenditure Total:</i></b>	<u>223,467.24</u>	<u>243,134</u>	<u>246,710</u>	<u>268,951</u>	<u>268,951</u>

CAMERON COUNTY, TEXAS  
PARK SYSTEM REVENUE FUND  
2018-2019 Budget

Fund 830 Dept. 6694

**PARKS SUMMER PROGRAM**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4200	Program Revenues	626.00	5,304	0	4,347	4,747
	<i>Revenue Total:</i>	<u>626.00</u>	<u>5,304</u>	<u>0</u>	<u>4,347</u>	<u>4,747</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6004	Overtime	57.00	0			
6005	Extra Help	11,630.00	10,848	10,848	10,848	10,848
6006	FICA	894.08	830	830	830	830
6011	Workers Compensation	461.65	429	429	429	429
6012	Unemployment Insurance	93.41	87	87	87	87
6014	Office Supplies	1,073.11	2,000	2,000	1,000	1,000
	<i>Expenditure Total:</i>	<u>14,209.25</u>	<u>14,194</u>	<u>14,194</u>	<u>13,194</u>	<u>13,194</u>



CAMERON COUNTY, TEXAS  
PARK SYSTEM REVENUE FUND  
2018-2019 Budget

Fund 830 Dept. 6695

**PARK ADMIN BUF**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	117,128.02	100,315	100,315	0	0
6003	Salaries-Employees	202,302.98	171,765	171,765	0	0
6004	Overtime	7,745.18	8,000	8,000	0	0
6005	Extra Help	0.00	0			
6006	FICA	24,146.25	21,573	21,426	0	0
6007	Group Health	60,966.17	47,722	43,150	0	0
6008	Retirement	30,792.96	28,120	28,120	0	0
6010	Uniforms	0.00	492	492	616	616
6011	Workers Compensation	8,981.15	3,161	11,063	0	0
6012	Unemployment Insurance	2,423.11	1,232	2,241	0	0
6014	Office Supplies	2,780.09	4,104	4,100	4,104	4,104
6016	Gasoline	5,179.54	4,400	4,400	4,400	4,400
6018	Diesel Fuel	5,411.94	12,275	12,275	5,500	5,500
6030	Vehicle Repairs	10,897.95	9,034	9,034	9,034	9,034
6047	Mobile Phones	2,601.73	2,000	2,000	2,000	2,000
6048	Communications	367.01	523	525	523	523
6057	Vehicle Insurance	4,739.25	1,000	1,000	1,000	1,000
6067	Equipment Maintenance	11,269.36	15,685	15,685	15,685	15,685
6069	Equipment Rental	6,629.94	1,795	1,800	1,795	1,795
6109	Emergency-Hospital	0.00	0			
6195	Safety Supplies	0.00	320	200	196	196
	<b><i>Expenditure Total:</i></b>	<u>504,362.63</u>	<u>433,516</u>	<u>437,591</u>	<u>44,853</u>	<u>44,853</u>

CAMERON COUNTY, TEXAS  
PARK SYSTEM REVENUE FUND  
2018-2019 Budget

Fund 830 Dept. 6696

**2016 CO's**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4821	Daily Entrance Fees	0.00	1,751,720	0	1,420,664	1,555,912
	<i>Revenue Total:</i>	0.00	1,751,720	0	1,420,664	1,555,912
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6070	INDIRECT COST	0.00	421,020	0	0	0
6097	Debt Retirement	0.00	450,000	0	700,000	700,000
6098	Debt Interest	0.00	879,950	0	864,950	864,950
6099	Fiscal Agent Fees	0.00	750	0	750	750
	<i>Expenditure Total:</i>	0.00	1,751,720	0	1,565,700	1,565,700

CAMERON COUNTY, TEXAS

## AIRPORT FUND

APPROVED 2018–2019 BUDGET

CAMERON COUNTY, TEXAS  
**COUNTY AIRPORT FUND**

**Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance**  
**For the Fiscal Year Ending September 30, 2018**

	<b>2017 Actual</b>	<b>2018 Approved</b>	<b>2018 Year-end Estimate</b>	<b>2019 Recommended</b>	<b>2019 Approved</b>
<b>REVENUES</b>					
Land Rental	\$ 23,998	\$ 21,200	\$ 24,050	\$ 22,900	\$ 22,900
Concessions	7,158	13,000	13,000	13,000	13,000
Other	8	0	0	0	0
Interest Income	94	600	200	600	600
<b>Total Revenue</b>	<u>31,258</u>	<u>34,800</u>	<u>37,250</u>	<u>36,500</u>	<u>36,500</u>
LESS APPROPRIATIONS:	(41,612)	(77,018)	(66,681)	(96,574)	(178,106)
Depreciation	<u>(235,333)</u>				
Total Operating Expenses	<u>(276,945)</u>	<u>(77,018)</u>	<u>(66,681)</u>	<u>(96,574)</u>	<u>(178,106)</u>
REVENUES OVER (UNDER) APPROPRIATIONS	<u>(245,686)</u>	<u>(42,218)</u>	<u>(29,431)</u>	<u>(60,074)</u>	<u>(141,606)</u>
<b>NON-OPERATING REVENUES (EXPENSES)</b>					
Grant Revenue	60,213	0	3,688	0	0
Transfer In	0	25,000	42,437	59,974	141,606
Other Uses	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL NON-OPERATING REVENUES</b>	<u>60,213</u>	<u>25,000</u>	<u>46,125</u>	<u>59,974</u>	<u>141,606</u>
<b>CHANGE IN NET POSITION</b>	(185,473)	(17,218)	16,694	(100)	-
<b>BEGINNING Net Position</b>	1,180,892	1,180,892	995,419	1,012,113	1,012,113
Prior period Adjustment					
<b>ENDING Net Position</b>	<u>\$ 995,419</u>	<u>\$ 1,163,674</u>	<u>\$ 1,012,113</u>	<u>\$ 1,012,013</u>	<u>\$ 1,012,113</u>

CAMERON COUNTY, TEXAS  
**AIRPORT - OPERATING**  
 2018-2019 Budget

<u>Dept.</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Approved</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>							
000	BALANCE SHEET	0.00	600	600	0	600	600
010	GENERAL FUND TRANSFER	0.00	0	0	0	0	0
519	AIRPORT MAINTENANCE	0.00	34,200	34,200	0	35,900	35,900
	<i>Revenue Total:</i>	<u>0.00</u>	<u>34,800</u>	<u>34,800</u>	<u>0</u>	<u>36,500</u>	<u>36,500</u>
<b><u>TRANSFERS IN</u></b>							
010	GENERAL FUND TRANSFER	0.00	25,000	42,437	0	59,974	141,606
	<i>Fund Balance:</i>	<u>0.00</u>	<u>25,000</u>	<u>42,437</u>	<u>0</u>	<u>59,974</u>	<u>141,606</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>							
519	AIRPORT MAINTENANCE	0.00	59,581	77,018	0	96,574	178,106
	<i>Expense Total:</i>	<u>0.00</u>	<u>59,581</u>	<u>77,018</u>	<u>0</u>	<u>96,574</u>	<u>178,106</u>

CAMERON COUNTY, TEXAS  
AIRPORT - OPERATING  
2018-2019 Budget

Fund 880 Dept. 000

**AIRPORT MAINTENANCE**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4600	Interest Income	94.28	600	0	600	600
4702	ACH UNIDENTIFIED	0.00	0			
	<b>Revenue Total:</b>	<hr/> 94.28	<hr/> 600	<hr/> 0	<hr/> 600	<hr/> 600

CAMERON COUNTY, TEXAS  
AIRPORT - OPERATING  
2018-2019 Budget

Fund 880 Dept. 519

**AIRPORT MAINTENANCE**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4614	Land Rental	23,998.40	21,200	0	22,900	22,900
4841	Concessions Leases	7,157.39	13,000	0	13,000	13,000
	<b>Revenue Total:</b>	<u>31,155.79</u>	<u>34,200</u>	<u>0</u>	<u>35,900</u>	<u>35,900</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	5,602.20	5,602	0	5,602	5,602
6003	Salaries-Employees	0.00	11,635	0	25,000	25,000
6006	FICA	421.50	1,319	0	2,341	2,341
6007	Group Health	444.39	3,950	0	7,458	7,458
6008	Retirement	533.33	1,721	0	3,082	3,082
6011	Workers Compensation	42.11	435	0	630	630
6012	Unemployment Insurance	44.72	96	0	101	101
6016	Gasoline	0.00	500			
6018	Diesel Fuel	0.00	2,000			
6022	Drugs Medicine	0.00	0	0	2,500	2,400
6056	Property Insurance	5,632.93	5,400	0	5,500	5,500
6060	Electricity	7,523.17	8,200	0	8,200	8,200
6062	Water	14,567.14	11,160	0	11,160	11,160
6064	Building Maintenance	6,683.23	25,000	0	25,000	106,632
	<b>Expenditure Total:</b>	<u>41,494.72</u>	<u>77,018</u>	<u>0</u>	<u>96,574</u>	<u>178,106</u>

CAMERON COUNTY, TEXAS

# DRUG FORFEITURE FUND

APPROVED 2018-2019 BUDGET



**CAMERON COUNTY, TEXAS**  
**DRUG FORFEITURE FUND**

**Statement of Budgeted Revenues, Expenditures and Changes in Fund Balance**  
**For the Fiscal Year Ending September 30, 2018**

	<b>2017</b>	<b>2018</b>	<b>2018</b>	<b>2019</b>	<b>2019</b>
	<b>Actual</b>	<b>Amended</b>	<b>Year-end</b>	<b>Recommended</b>	<b>Approved</b>
<b>REVENUES</b>					
Forfeitures	\$ 3,059,180	\$ 1,309,398	\$ 1,160,242	\$ 60,000	\$ 100,000
Interest Income	0	0	6,167	0	0
<b>TOTAL REVENUES</b>	<u>3,059,180</u>	<u>1,309,398</u>	<u>1,166,409</u>	<u>60,000</u>	<u>100,000</u>
<b>OTHER SOURCES (USES)</b>					
Transfer out	(186,809)	(241,167)	(241,167)	(110,749)	(110,749)
Transfer in	0	0	0	0	0
Gain on sale of Surplus	0	0	0	0	0
<b>ESTIMATED BEGINNING</b>					
<b>FUND BALANCE</b>	<u>5,458,692</u>	<u>5,458,692</u>	<u>4,877,459</u>	<u>3,402,701</u>	<u>3,402,701</u>
<b>AMOUNT AVAILABLE</b>	8,331,063	6,526,923	5,802,701	3,351,952	3,391,952
<b>LESS APPROPRIATIONS:</b>	<u>3,453,604</u>	<u>2,694,154</u>	<u>2,400,000</u>	<u>2,602,937</u>	<u>2,184,780</u>
<b>PROJECTED YEAR-END</b>					
<b>FUND BALANCE</b>	<u><u>\$ 4,877,459</u></u>	<u><u>\$ 3,832,769</u></u>	<u><u>\$ 3,402,701</u></u>	<u><u>\$ 749,015</u></u>	<u><u>\$ 1,207,172</u></u>

**CAMERON COUNTY, TEXAS**  
**DRUG FORFEITURES**  
2018-2019 Budget

<u>Dept.</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Approved</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>							
000	BALANCE SHEET	0.00	0	0	0	0	0
475	DISTRICT ATTORNEY	0.00	0	908,136	0	0	0
4751	UNITF	0.00	0	0	0	0	0
484	DA Federal Forfeiture DOJ	0.00	0	279,655	0	0	0
4841	DA FORFEITURES FD DOJ ACC	0.00	0	0	0	0	0
485	DA FEDERAL FORFEITURE DOT	0.00	0	61,607	0	0	0
4851	DA FORFEITURES FD DOT ACC	0.00	0	0	0	0	0
551	CONSTABLE PRECINCT #1	0.00	0	0	0	0	0
552	CONSTABLE PRECINCT #2	0.00	0	0	0	0	0
553	CONSTABLE PRECINCT #3	0.00	0	0	0	0	0
5532	CONSTABLE PCT. 3 FD DOT	0.00	0	0	0	0	0
554	CONSTABLE PRECINCT #4	0.00	0	0	0	0	0
5551	CONSTABLE PCT 5,1/13	0.00	0	0	0	0	0
560	SHERIFF	0.00	60,000	60,000	0	60,000	100,000
5602	SHERIFF FEDERAL FORFEITUR	0.00	0	0	0	0	0
5604	SHERIFF FEDERAL FORFEITUR	0.00	0	0	0	0	0
668	PARK RANGERS	0.00	0	0	0	0	0
	<i>Revenue Total:</i>	0.00	60,000	1,309,398	0	60,000	100,000
<b><u>TRANSFERS OUT</u></b>							
019	FEDERAL BLOCK GRANT	0.00	0	0	0	0	0
025	CRIMINAL JUSTICE GRANT TR	0.00	110,749	241,167	0	110,749	110,749
	<i>Fund Balance:</i>	0.00	110,749	241,167	0	110,749	110,749
<b><u>EXPENDITURE ACCOUNTS</u></b>							
022	HIDTA	0.00	0	0	0	0	0
475	DISTRICT ATTORNEY	0.00	806,136	939,086	907,000	1,042,015	1,014,403
4751	UNITF	0.00	0	0	0	0	0
484	DA Federal Forfeiture DOJ	0.00	115,655	279,655	100,000	115,655	115,798
4841	DA FORFEITURES FD DOJ ACC	0.00	0	0	0	0	0
485	DA FEDERAL FORFEITURE DOT	0.00	275,790	68,982	52,000	173,790	135,665
4851	DA FORFEITURES FD DOT ACC	0.00	0	0	0	0	0
552	CONSTABLE PRECINCT #2	0.00	0	7,246	0	0	0
5532	CONSTABLE PCT. 3 FD DOT	0.00	0	500	0	0	0
5551	CONSTABLE PCT 5,1/13	0.00	0	3,150	0	0	0
560	SHERIFF	0.00	354,096	412,310	354,096	354,096	354,096
5602	SHERIFF FEDERAL FORFEITUR	0.00	917,381	971,742	0	917,381	564,818
5604	SHERIFF FEDERAL FORFEITUR	0.00	0	11,483	0	0	0
	<i>Expense Total:</i>	0.00	2,469,058	2,694,154	1,413,096	2,602,937	2,184,780

CAMERON COUNTY, TEXAS  
DRUG FORFEITURES  
2018-2019 Budget

Fund 900 Dept. 475

**DRUG FORFEITURE TASK FORCE**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4200	Program Revenues	880,394.48	908,136			
	<i>Revenue Total:</i>	<u>880,394.48</u>	<u>908,136</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	93,195.10	200,000	200,000	200,000	200,000
6003	Salaries-Employees	173,274.10	285,000	335,000	335,000	335,000
6004	Overtime	2,027.02	5,000			
6005	Extra Help	99,788.28	160,000	160,000	160,000	160,000
6006	FICA	28,848.34	30,218	0	40,928	40,928
6007	Group Health	6,662.18	6,600	0	36,600	36,600
6008	Retirement	26,982.93	36,656	0	53,875	53,875
6010	Uniforms	1,544.40	3,000	3,000	3,000	3,000
6011	Workers Compensation	3,873.64	2,726	0	1,846	0
6012	Unemployment Insurance	3,070.11	1,936	0	1,766	0
6014	Office Supplies	2,916.79	1,000	1,000	1,000	1,000
6016	Gasoline	32,311.21	35,000	35,000	35,000	35,000
6028	Camera and Police Supplies	14,570.74	15,000	15,000	15,000	15,000
6030	Vehicle Repairs	12,043.32	3,000	3,000	3,000	3,000
6038	Small Tools and Equipment	1,493.79	10,000	10,000	10,000	10,000
6045	Professional Services	28,418.45	10,000	10,000	10,000	10,000
6047	Mobile Phones	1,765.02	4,000	4,000	4,000	4,000
6048	Communications	7,596.31	1,000	1,000	1,000	1,000
6050	Travel	17,041.83	10,000	10,000	10,000	10,000
6054	Advertising	2,960.08	15,000	15,000	15,000	15,000
6056	Property Insurance	215.18	500	500	500	500
6057	Vehicle Insurance	1,860.50	1,000	1,000	1,000	1,000
6059	Bonds	174.50	500	500	500	500
6060	Electricity	1,004.07	1,700	2,000	2,000	2,000
6062	Water	0.00	500	1,000	1,000	1,000
6063	Sewage and Garbage	195.60	950	1,000	1,000	1,000
6064	Building Maintenance	120.00	1,000	1,000	1,000	1,000
6067	Equipment Maintenance	4,222.92	10,000	10,000	10,000	10,000
6069	Equipment Rental	342.60	3,000	3,000	3,000	3,000
6071	Court Costs and Transcripts	20,629.60	10,000	10,000	10,000	10,000
6077	Data Processing	14,702.89	20,000	20,000	20,000	20,000
6078	Education and Training	6,571.53	6,000	6,000	6,000	6,000
6079	Legal Books, Publications	0.00	5,000	5,000	5,000	5,000
6082	Contractual Expense	5,412.60	10,000	10,000	10,000	10,000
6087	Miscellaneous	9,488.08	9,800	10,000	10,000	10,000

CAMERON COUNTY, TEXAS  
DRUG FORFEITURES  
2018-2019 Budget

Fund 900 Dept. 475

**DRUG FORFEITURE TASK FORCE**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
6096	Equipment	63,944.75	24,000	24,000	24,000	0
	<i>Expenditure Total:</i>	689,268.46	939,086	907,000	1,042,015	1,014,403

CAMERON COUNTY, TEXAS  
DRUG FORFEITURES  
2018-2019 Budget

Fund 900 Dept. 484

**DA FORFEITURES FD DOJ**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4200	Program Revenues	28,366.30	279,655			
	<i>Revenue Total:</i>	<u>28,366.30</u>	<u>279,655</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	20,984.54	50,000	50,000	50,000	50,000
6006	FICA	1,595.87	3,825	0	3,825	3,825
6007	Group Health	2,556.44	6,600	0	6,600	6,600
6008	Retirement	1,979.50	4,640	0	4,640	5,035
6010	Uniforms	0.00	5,000			
6011	Workers Compensation	770.13	345	0	345	173
6012	Unemployment Insurance	167.82	245	0	245	165
6014	Office Supplies	0.00	4,000			
6016	Gasoline	0.00	25,000			
6028	Camera and Police Supplies	0.00	10,000			
6030	Vehicle Repairs	0.00	14,000			
6045	Professional Services	0.00	20,000			
6048	Communications	0.00	1,000			
6050	Travel	0.00	15,000			
6057	Vehicle Insurance	312.00	6,000			
6060	Electricity	0.00	1,500			
6062	Water	0.00	750			
6063	Sewage and Garbage	0.00	750			
6064	Building Maintenance	0.00	4,000			
6071	Court Costs and Transcripts	0.00	5,000			
6078	Education and Training	0.00	2,000			
6082	Contractual Expense	0.00	15,000			
6096	Equipment	0.00	85,000	50,000	50,000	50,000
	<i>Expenditure Total:</i>	<u>28,366.30</u>	<u>279,655</u>	<u>100,000</u>	<u>115,655</u>	<u>115,798</u>

CAMERON COUNTY, TEXAS  
DRUG FORFEITURES  
2018-2019 Budget

Fund 900 Dept. 485

**DA FORFEITURES FD DOT**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4200	Program Revenues	203,459.99	61,607			
	<i>Revenue Total:</i>	<u>203,459.99</u>	<u>61,607</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	104,821.40	0	0	0	0
6003	Salaries-Employees	47,728.97	52,000	52,000	52,000	52,000
6006	FICA	11,119.92	3,978	0	11,781	3,978
6007	Group Health	12,025.75	6,600	0	26,400	6,600
6008	Retirement	14,515.78	5,221	0	14,291	5,236
6010	Uniforms	0.00	0			
6011	Workers Compensation	1,846.03	954	0	1,063	179
6012	Unemployment Insurance	1,219.98	229	0	755	172
6016	Gasoline	0.00	0	0	30,000	30,000
6030	Vehicle Repairs	2,810.14	0	0	20,000	20,000
6056	Property Insurance	0.00	0	0	500	500
6057	Vehicle Insurance	6,380.25	0	0	7,000	7,000
6087	Miscellaneous	1,299.75	0	0	10,000	10,000
	<i>Expenditure Total:</i>	<u>203,767.97</u>	<u>68,982</u>	<u>52,000</u>	<u>173,790</u>	<u>135,665</u>

CAMERON COUNTY, TEXAS  
DRUG FORFEITURES  
2018-2019 Budget

Fund 900 Dept. 560

**DRUG FORFEITURE TASK FORCE**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
4352	Forfeitures - State	734,811.58	35,000	0	35,000	100,000
4600	Interest Income	3,526.20	0			
4640	Sale of Surplus	0.00	25,000	0	25,000	0
	<i>Revenue Total:</i>	<u>738,337.78</u>	<u>60,000</u>	<u>0</u>	<u>60,000</u>	<u>100,000</u>
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6002	Salaries-Assistants/Deputies	24,000.87	24,000	24,000	24,000	24,000
6003	Salaries-Employees	229,951.17	253,309	262,363	262,363	262,363
6004	Overtime	496.59	0			
6005	Extra Help	19,515.00	22,840			
6006	FICA	20,124.56	22,294	21,907	21,907	21,907
6007	Group Health	28,810.45	0			
6008	Retirement	24,164.92	26,451	26,574	26,574	26,574
6010	Uniforms	13,387.12	18,000	15,000	15,000	15,000
6011	Workers Compensation	9,160.38	10,899	2,849	2,849	2,849
6012	Unemployment Insurance	2,190.07	2,517	1,403	1,403	1,403
6030	Vehicle Repairs	0.00	0			
6087	Miscellaneous	0.00	32,000			
	<i>Expenditure Total:</i>	<u>371,801.13</u>	<u>412,310</u>	<u>354,096</u>	<u>354,096</u>	<u>354,096</u>

CAMERON COUNTY, TEXAS  
DRUG FORFEITURES  
2018-2019 Budget

Fund 900 Dept. 5602

**SHERIFF FORFEITURES DOT**

<u>Object</u>	<u>Description</u>	<u>2017 Actual</u>	<u>2018 Amended</u>	<u>2019 Requested</u>	<u>2019 Recommended</u>	<u>2019 Approved</u>
<b><u>REVENUE ACCOUNTS</u></b>						
	<i>Revenue Total:</i>	0.00	0	0	0	0
<b><u>EXPENDITURE ACCOUNTS</u></b>						
6003	Salaries-Employees	425,829.78	328,956	0	455,130	214,261
6004	Overtime	32,621.02	36,767	0	30,000	10,000
6006	FICA	34,575.00	27,487	0	37,112	17,156
6007	Group Health	70,249.09	55,042	0	92,400	39,600
6008	Retirement	43,727.32	36,293	0	45,020	22,583
6010	Uniforms	0.00	7,712	0	5,000	0
6011	Workers Compensation	16,825.73	6,728	0	9,514	4,115
6012	Unemployment Insurance	3,665.50	1,609	0	2,377	740
6014	Office Supplies	155.07	605	0	3,159	0
6016	Gasoline	129,376.37	90,000	0	61,000	0
6018	Diesel Fuel	4,575.34	3,000			
6022	Drugs Medicine	1,757.54	2,000	0	2,500	1,000
6024	Animal Feed	985.38	1,500	0	0	1,000
6028	Camera and Police Supplies	18,599.39	37,952	0	15,430	0
6030	Vehicle Repairs	35,523.24	45,000	0	46,000	0
6047	Mobile Phones	115.24	76	0	4,140	0
6057	Vehicle Insurance	31,495.50	18,000	0	18,800	0
6067	Equipment Maintenance	0.00	0	0	6,000	0
6077	Data Processing	19,732.80	8,785	0	17,485	0
6087	Miscellaneous	1,077.87	3,367			
6096	Equipment	51,259.75	260,862	0	49,688	254,363
6100	Weapons	10,871.19	0	0	16,626	0
	<i>Expenditure Total:</i>	933,018.12	971,742	0	917,381	564,818



**COUNTY COMMISSIONER' COURT  
OF CAMERON COUNTY, TEXAS  
SEPTEMBER 18, 2018**

**IN THE MATTER OF ESTIMATING THE  
NEEDS OF CAMERON COUNTY FOR THE  
FISCAL YEAR 2019 AND FIXING THE  
RATES OF LEVY FOR THE YEAR 2018.**

On this 18th day of September 2018, the same being a regular term of the Court, and all members being present, there came to be considered and heard the matter of estimating the financial needs of Cameron County for the fiscal year 2019, and the tax rate necessary for the several funds to be levied for the Tax Year 2018, and

THE COURT, after due and careful investigation of the resources of the County and of the necessary estimated expenditures, and having found that the probable amount of revenue necessary for the County to provide during the Fiscal Year 2018 will approximate the sum of \$ 165,331,075 and having examined the state of various funds for which taxes are levied by the Court:

The Commissioners Court of Cameron County estimates and finds that the needs of the County will require the levy of taxes for the several funds for the Fiscal Year 2019 and the same be and are hereby levied at 100% of the appraised values as hereby set forth:

**FOR MAINTENANCE FUNDS:**

General Fund	\$0.314410	
Special Road and Bridge Maintenance Fund	0.046465	
TOTAL M&O FUNDS		<u>\$0.360875</u>

THIS TAX RATE WILL RAISE MORE FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$ 3.05.

**FOR INTEREST AND SINKING FUNDS**

2017 Certificates of Obligation	0.002614	
2017 Refunding Bonds	0.001055	
2016 Certificates of Obligation	0.007196	
2015 Refunding Certificates of Obligation	0.004503	
2014 Refunding Certificates of Obligation	0.010670	
2014 Certificates of Obligation	0.006648	
2012 Refunding Certificates of Obligation	0.006520	
2011 Refunding Certificates of Obligation	0.000359	
2011 Certificates of Obligation	0.007645	
Total Limited Tax Bonds		<u>0.047210</u>
Lease/Equipment Financing (Tax Pledge)		<u>0.008808</u>
<b>TOTAL INTEREST &amp; SINKING FUNDS</b>		<u>\$0.056018</u>
<b>TOTAL COUNTY LEVY</b>		<u>\$0.416893</u>

THEREFORE, upon motion duly made, seconded and carried. IT IS ORDERED AND DECREED:

**GENERAL FUND:**

COUNTY GENERAL FUND CONSISTING OF A POOLING OF THE COUNTY'S OPERATING FUNDS, JURY FUND:

A tax of \$0.314410 Cents on each One Hundred (\$100) Dollars valuation of taxable property in Cameron County, Texas, is hereby levied for the said County's General Fund.

**SPECIAL COUNTY ROAD MAINTENANCE FUND:**

A tax \$0.046465 Cents on each One Hundred (\$100) Dollar's valuation of taxable property in Cameron County, Texas, is hereby levied for the Special County Road Maintenance Fund by virtue of the authority of Article 8, Section 9, of the Constitution of the State of Texas, and an election held on September 27, 1919, as per order entered into the minutes of the Court in Volume "N", Page 589.

**OTHER GOVERNMENTAL OBLIGATIONS:**

A tax of \$0.008808 Cents on each One Hundred (\$100.00) Dollar's valuation of taxable property in Cameron County, Texas, is hereby levied to pay the interest and provide a sinking fund for the payment of the Capital lease-purchase obligations, for the purchase of general operating equipment and vehicles approved under the County's Master Financing Agreement, approved by the Commissioners Court in December, 2015, for the purchase of general operating equipment and vehicles approved under the County's Master Financing Agreement, approved by the Commissioners Court in December, 2016, for the purchase of general operating equipment and vehicles approved under the County's Master Financing Agreement, approved by the Commissioners Court in November, 2017, for the purchase of general operating equipment and vehicles approved under the County's Master Financing Agreement, approved by the Commissioners Court in November, 2018

**SERIES 2011 CERTIFICATES OF OBLIGATION:**

A tax of \$0.007645 Cents on each One Hundred (\$100.00) Dollar's valuation of taxable property in Cameron County, Texas is hereby levied to pay the interest and provide a sinking fund for the redemption of Cameron County Series 2011 Certificates of Obligation; said bonds having been issued pursuant to an Order of the Commissioners Court adopted at a Regular Session of the Court on the 9<sup>th</sup> day of June, 2011.

**SERIES 2011 REFUNDING CERTIFICATES OF OBLIGATION:**

A tax of \$0.000359 Cents on each One Hundred (\$100.00) Dollar's valuation of taxable property in Cameron County, Texas is hereby levied to pay the interest and provide a sinking fund for the redemption of Cameron County Series 2005 Certificates of Obligation; said bonds having been issued pursuant to an Order of the Commissioners Court adopted at a Regular Session of the Court on the 9<sup>th</sup> day of June, 2011.

**SERIES 2012 REFUNDING CERTIFICATES OF OBLIGATION:**

A tax of \$0.00652 Cents on each One Hundred (\$100.00) Dollar's valuation of taxable property in Cameron County, Texas is hereby levied to pay the interest and provide a sinking fund for the redemption of Cameron County Series 2012 Certificates of Obligation; said bonds having been issued pursuant to an Order of the Commissioners Court adopted at a Regular Session of the Court on the 7<sup>th</sup> day of June, 2012.

**SERIES 2014 CERTIFICATES OF OBLIGATION:**

A tax of \$0.006648 Cents on each One Hundred (\$100.00) Dollar's valuation of taxable property in Cameron County, Texas is hereby levied to pay the interest and provide a sinking fund for the redemption of Cameron County Series 2014 Certificates of Obligation; said bonds having been issued pursuant to an Order of the Commissioners Court adopted at a Regular Session of the Court on the 29<sup>th</sup> day of January, 2014.

**SERIES 2014 REFUNDING CERTIFICATES OF OBLIGATION:**

A tax of \$0.01067 Cents on each One Hundred (\$100.00) Dollar's valuation of taxable property in Cameron County, Texas is hereby levied to pay the interest and provide a sinking fund for the redemption of Cameron County Series 2014 Certificates of Obligation; said bonds having been issued pursuant to an Order of the Commissioners Court adopted at a Regular Session of the Court on the 31st day of July, 2014.

**SERIES 2015 REFUNDING CERTIFICATES OF OBLIGATION:**

A tax of \$0.004503 Cents on each One Hundred (\$100.00) Dollar's valuation of taxable property in Cameron County, Texas is hereby levied to pay the interest and provide a sinking fund for the redemption of Cameron County Series 2015 Refunding Certificates of Obligation; said bonds having been issued pursuant to an Order of the Commissioners Court adopted at a Regular Session of the Court on the 12<sup>th</sup> day of February, 2015.

**SERIES 2016 CERTIFICATES OF OBLIGATION:**

A tax of \$0.007196 Cents on each One Hundred (\$100.00) Dollar's valuation of taxable property in Cameron County, Texas is hereby levied to pay the interest and provide a sinking fund for the redemption of Cameron County Series 2016 Certificates of Obligation; said bonds having been issued pursuant to an Order of the Commissioners Court adopted at a Regular Session of the Court on the 23rd day of August, 2016.

**SERIES 2017 REFUNDING CERTIFICATES OF OBLIGATION:**

A tax of \$0.001055 Cents on each One Hundred (\$100.00) Dollar's valuation of taxable property in Cameron County, Texas is hereby levied to pay the interest and provide a sinking fund for the redemption of Cameron County Series 2017 Refunding Certificates of Obligation; said bonds having been issued pursuant to an Order of the Commissioners Court adopted at a Regular Session of the Court on the 22nd day of August, 2017.

**SERIES 2017 CERTIFICATES OF OBLIGATION:**

A tax of \$0.002614 Cents on each One Hundred (\$100.00) Dollar's valuation of taxable property in Cameron County, Texas is hereby levied to pay the interest and provide a sinking fund for the redemption of Cameron County Series 2017 Certificates of Obligation; said bonds having been issued pursuant to an Order of the Commissioners Court adopted at a Regular Session of the Court on the 15th day of August, 2017

**PAYMENT POLICY:**

The Court, having received a payment policy adopted by the Cameron County Tax Assessor Collector, and in accordance with Sec. 31.05 and 31.07© of the Property Tax Code, hereby approves said policy for the 2018 Tax Roll which shall allow discounts on taxes paid as follows:

If paid in	October 2018	- 3% discount
	November 2018	- 2% discount
	December 2018	- 1% discount

And, upon recommendation of the Tax Assessor-Collector, the Court also approves partial payments of taxes to be accepted, and the Court disallows split-payments of taxes and installment payment of taxes.

**FEES FOR TAX COLLECTIONS:**

Cameron County Tax Assessor-Collector shall charge fees for the collection of taxes to all governmental entities. Fees collected shall not exceed the actual cost of collections.

ORDERED THIS 18th DAY OF SEPTEMBER, 2018:

  
EDIBERTO (EDDIE) TREVINO, Jr.  
COUNTY JUDGE

  
SOFIA BENAVIDES  
COMMISSIONER, PCT #1

  
ALEX DOMINGUEZ  
COMMISSIONER, PCT. #2

  
DAVID A. GARZA  
COMMISSIONER, PCT. #3

ABSENT  
GUS RUIZ  
COMMISSIONER, PCT #4

  
ATTESTED BY:  
SYLVIA GARZA PEREZ  
COUNTY CLERK

CAMERON COUNTY, TEXAS

Fiscal Year 2016-2017

General Purpose Financial Statements  
and  
Notes to the Financial Statements

APPROVED 2018-2019 BUDGET

# CAMERON COUNTY, TEXAS

## MANAGEMENT'S DISCUSSION AND ANALYSIS

This discussion and analysis of the County of Cameron's (County) financial performance provides an overview of the County's financial activities for the fiscal year ended September 30, 2017. The MD&A should be read in conjunction with the accompanying transmittal letter, the basic financial statements and the accompanying notes to those financial statements.

### FINANCIAL HIGHLIGHTS

The assets and deferred outflows of the County's Governmental activities exceeded liabilities and deferred inflows at the close of the FY2017 and FY2016 by \$166,205,099 and \$174,085,001, respectfully. Of this amount, \$22,084,780 is restricted for specific purposes; the largest restriction is 62%, or \$13,655,165, for operating reserve and construction. As required by GASB 34, net position also reflects \$153,098,158 that is net investment in capital assets. With the presentation of the investment in capital assets, unrestricted net position is (\$8,977,839).

In contrast to the government-wide statements, the fund statements of the governmental funds report a combined fund balance at year-end of \$63,177,966 of which \$22,357,478 or 35.39% represent unassigned fund balances. The more significant components of unassigned fund balance are maintained in the General Fund as unassigned reserves; emergency reserves and committed funds for indigent defense and capital projects; Special Revenue fund balances are restricted by external funding obligations and in the Road and Bridge fund for road improvements throughout the County.

The general fund unassigned fund balance of \$22,357,478 equals 24.96% of total general fund expenditures. The County's budgetary fund balance target is 24.66%; this fund balance target has been exceeded for the past 5 fiscal years.

### OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other required supplementary information in addition to the basic financial statements.

**The Government-wide financial statements.** *The government-wide financial statements* are designed to provide readers with a broad overview of the County's finances in a manner similar to private sector business. They present the financial picture of the County from an economic resources measurement focus using the accrual basis of accounting. These statements include all assets of the County (including infrastructure) as well as all liabilities (including long-term debt). Additionally, certain eliminations have occurred as prescribed by GASB Statement No. 34 in regards to interfund activity, payable and receivables.

The statement of net position presents information on all the County's assets and liabilities, with the difference between the two reported as *total net position*. Increases or decreases in net position contrasted with budgetary decisions should serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The statement of activities presents information showing how net position changed during the most recent fiscal year using full accrual basis of accounting. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods (e.g., earned but unused vacation leave).

The government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other business functions that are intended to recover all or a significant portion of their costs through user fees and charges. The governmental

activities of the County include general government, public safety, highways and streets, public welfare, health, judicial, and libraries.

**Fund financial statements.** A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated from specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

**Governmental funds.** *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the governmental-wide financial statements. Unlike the government-wide financial statements, however, governmental funds financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating the County's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate the comparison between *governmental funds* and *governmental activities*.

The County maintains forty-two individual governmental funds (excluding fiduciary funds) 34 special revenue funds, 4 capital project funds, 2 debt service funds and the 1 General Fund and 1 Road & Bridge Fund. Information is presented separately in the governmental fund balance sheet and in the governmental funds statement of revenues, expenditures and changes in fund balances for the General Fund and the Road and Bridge Fund which are classified as major funds. Data from the other nonmajor governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining statements* elsewhere in this report.

The County adopts an annual appropriated budget as a management control device during the year for the General Fund and for all Special Revenue Funds. A budgetary comparison schedule (original versus final) has been provided for the General Fund and Road and Bridge Fund to demonstrate compliance with budget.

**Proprietary fund.** *Proprietary funds* provide the same type of information as the government-wide financial statements, only in more detail. The Internal Service Fund (a component of proprietary funds) is used to report activities that provide supplies and services for other programs and activities-such as the County's self-insurance program and employee benefits trust. Because these services predominantly benefit governmental rather than business-type functions, the Internal Service Fund is reported with *governmental activities* in the government-wide financial statements.

**Fiduciary funds.** *Fiduciary funds* are used to account for resources held for the benefit of parties outside the government. The County's fiduciary activities are reported in a separate Statement of Fiduciary Assets and Liabilities. These activities are excluded from the County's other financial statements since the County cannot use these assets to finance its operations. The accounting used for fiduciary funds is much like that used for proprietary funds. The County is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

**Notes to the basic financial statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

**Other information.** In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning the County's general fund and major special revenue budgetary schedules. A budgetary comparison schedule, which includes the original and final amended budget and actual figures, has been provided to demonstrate compliance with this budget.

## GOVERNMENT-WIDE FINANCIAL ANALYSIS

Of the County's governmental activities total assets and deferred outflow of resources of \$325,777,471 the largest components are: 1) cash and investments of \$71,290,578 or 21.88%; 2) receivables which largely represent the deferred taxes for FY 2017 of \$7,033,226 (net of allowance) or 2.16%, accounts/trade receivables of \$10,402,927 or 3.2%, internal balances and due from other governments of \$7,339,872 or 2.25%; and 3) capital assets net of accumulated depreciation of \$207,635,950 or 63.73%. Deferred outflows of resources of \$891,246 are deferred charges on refunding in addition to \$20,838,565 for pensions due to GASB Statement No. 68 implementation. The receivables are offset by deferred revenue since the FY2017 tax revenue is not recognized until FY 2018 even though the levy takes place in FY2017. Capital assets are non-liquid assets and cannot be utilized to satisfy County obligations. Out of the total liabilities of \$155,595,772, \$24,778,344 are current liabilities; however, the current liabilities for compensated absences \$1,750,441 are not anticipated to result in the draw-down of emergency reserves. The OPEB liability of \$30,040,570 is not anticipated to cause a fund balance reduction and is presently being funded on a pay as you go basis. The Net Pension Liability of \$22,406,305 is not expected to cause a fund balance reduction. Deferred inflows of resources of \$3,976,600 are recognized due to pension reporting requirements.

The County's governmental activities assets and deferred inflows if resources exceeded liabilities and deferred outflows of resources by \$166,205,099 at the close of the most recent fiscal year.

The County's net position for fiscal year ended September 30, 2017 and 2016 are summarized as follows:

	Governmental Activities		
	FY2017	FY2016	Increase Decrease
Current and other assets	\$ 96,411,710	\$ 112,207,095	\$ (15,795,385)
Capital Assets (net of depreciation)	207,635,950	206,275,427	1,360,523
Total Assets	304,047,660	318,482,522	(14,434,862)
Deferred outflows of resources	21,729,811	19,946,458	1,783,353
Current and other liabilities	32,815,283	33,912,731	( 1,097,448)
Long-term liabilities	122,780,489	127,492,068	( 4,711,579)
Total Liabilities	155,595,772	161,404,799	( 5,809,027)
Deferred inflows of resources	3,976,600	2,939,180	1,037,420
Net position:			
Net investment in capital assets	153,098,158	160,249,902	( 7,151,744)
Restricted	22,084,780	21,417,422	667,358
Unrestricted	( 8,977,839)	( 7,582,323)	( 1,395,516)
Total net position	\$166,205,099	\$174,085,001	\$ ( 7,879,902)



	<b>Business-Type Activities</b>		
	<b>FY2017</b>	<b>FY2016</b>	<b>Increase/(Decrease)</b>
Current and other assets	\$ 47,117,977	\$ 49,988,903	\$ (2,870,926)
Capital Assets (net of depreciation)	45,205,682	42,431,644	2,774,038
Total Assets	92,323,659	92,420,547	( 96,888)
Deferred outflow of resources	1,877,419	1,641,334	236,085
Current and other liabilities	5,525,835	4,839,200	686,635
Long-term liabilities	45,532,076	47,720,842	( 2,188,766)
Total Liabilities	51,057,911	52,560,042	( 1,502,131)
Deferred inflow of resources	365,348	255,581	109,767
Net position:			
Net investment in capital assets	24,561,386	24,026,722	534,664
Restricted	11,316,419	11,351,146	( 34,727)
Unrestricted	6,900,014	5,868,390	1,031,624
Total net position	\$ 42,777,819	\$ 41,246,258	\$ 1,531,561

About 13.2% or \$22,084,780 of the County's net position represents *restricted net position* which are resources that are subject to external restrictions on how they may be used. Restrictions include highway and street requirements, debt service, capital projects and operating reserve and construction. The most significant portion, \$153,098,158 of the County's net position reflects its capital assets (e.g., land, buildings, machinery and equipment) net of related debt.

Governmental activities decreased the County's governmental activities net position by \$ (13,538,827). The key components of difference between fund statement increase and the statement of activities increase are the following:

- A net difference due to the issuance of long term debt and the repayment of these debts in the amount of \$6,280,058.
- An increase in net position due to the decrease in assets reported in the government activities from the internal service fund that is reported with the governmental activities in the government-wide statements of \$504,688.
- An increase in net position due to depreciation exceeding capital outlay in the amount of \$1,467,624.
- A decrease in net position due to annual OPEB of UAAL of (\$1,473,623) and recognition of pension expense of (\$5,296,885).
- The net effect of various miscellaneous transactions involving capital assets is to increase net position (\$107,101).

The Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds on page 49 further details the increase in net position. Program revenues and expenses are presented net of interfund eliminations.

**Cameron County's Changes in Net Position - Governmental Activities**

	<u><b>FY 2017</b></u>	<u><b>FY 2016</b></u>	<u><b>Increase (Decrease)</b></u>
Revenues:			
Net Program revenues:			
Charges for services	\$ 40,718,451	\$ 41,055,546	\$ ( 337,095)
Operating grants and contributions	18,135,701	20,147,116	(2,011,415)
Capital grants and contributions	6,458,340	4,814,492	1,643,848
General revenues:			
Property taxes	71,043,888	66,060,721	4,983,167
Miscellaneous	7,052,604	16,705,073	( 9,652,469)
Gain on sale of capital assets	55,074	184,157	( 129,083)
Unrestricted investments earnings	<u>532,670</u>	<u>187,135</u>	<u>345,535</u>
Total revenues	<u>\$143,996,728</u>	<u>\$ 149,154,240</u>	<u>\$ (5,157,512)</u>
Expenses:			
General government	\$ 42,335,165	39,622,529	\$ 2,712,636
Law Enforcement and Public Safety	77,870,548	75,151,900	2,718,648
Highways and streets	21,907,316	23,318,830	( 1,411,514)
Health	10,419,455	10,325,428	94,027
Welfare	11,102,153	7,475,526	3,626,627
Interest on long-term debt	<u>3,010,691</u>	<u>2,675,072</u>	<u>335,619</u>
Total expenses	<u>\$166,645,328</u>	<u>\$ 158,569,285</u>	<u>\$ 8,076,043</u>
Increase (decrease) in net position before transfers	(22,648,600)	( 9,415,045)	( 13,233,555)
Transfers	<u>9,109,773</u>	<u>8,797,679</u>	<u>312,094</u>
Increase (decrease) in net position	(13,538,827)	( 617,366)	(12,921,461)
Net position – beginning	174,085,001	175,394,184	( 1,309,183)
Prior Period Adjustment	<u>5,658,925</u>	<u>( 691,817)</u>	<u>6,350,742</u>
Net position – ending	<u><u>\$ 166,205,099</u></u>	<u><u>\$ 174,085,001</u></u>	<u><u>\$ ( 7,879,902)</u></u>

Key elements of the analysis of governmental activities revenues and expenses reflect the following:

- Program revenues of \$65,312,492 equaled 39.2% of government expenses of \$166,645,328. General revenues, \$78,684,236, did not provide the required support and coverage for expenses.
- Miscellaneous revenues decreased by (\$9,652,469) due to prior year recognition of land transfer of the West Rail Project.
- 46.7% of the expenses are for Law Enforcement and Public Safety (\$77,870,548) while this category provided about 36.0% (\$23,587,506) of total program revenues. Total expenses increased by \$8,076,043 over the prior year and revenues decreased by (\$5,157,512) due to the decreases in program revenues and general revenues. Cameron County's taxable values increased by 2.35% with new construction representing \$278,990,784 in new property values. General governmental expenditures increased by \$2,712,636, highways and streets decreased by (\$1,411,514) and law enforcement increased by \$2,718,648.
- Capital Grant revenue and contributions comprise about 9.8% of program revenues. Cameron County continues administering Disaster Recovery Funding Round 2 from impacts suffered by communities from Hurricane Dolly/Ike in July 2008 and infrastructure grant funding. Completion date is December 2018.

- Key elements of the analysis of the Business-type activities revenues and expenses reflect the following:
  - The Bridge System revenues of \$19,664,407 accounted for 62.8% of the Business-type activities revenues.
  - The total expenses of the Bridge System were 48.9% or \$10,313,131 of the Business-type activities.
  - The transfers to the Governmental activities, from the Business-type activities, are the result of the difference in the Bridge Systems revenues and expenses.

#### Cameron County's Changes in Net Position - Business-Type

	<u>FY - 2017</u>	<u>FY – 2016</u>	<u>Increase (Decrease)</u>
Revenues:			
Net Program revenues:			
Charges for services	\$ 30,124,166	\$ 28,254,538	\$ 1,869,628
Capital grants and contributions	829,108	1,438,041	( 608,933)
Gain on sale of asset	-	19,725	( 19,725)
General revenues:			
Unrestricted investments earnings	318,590	67,023	251,567
Miscellaneous	<u>44,443</u>	<u>29,362</u>	<u>15,081</u>
Total revenues	\$31,316,307	\$ 29,808,689	\$ 1,507,618
Expenses:			
Bridge System	\$10,313,131	\$ 9,441,377	\$ 871,754
Parks System	9,614,898	7,621,994	1,992,904
Jail Commissary	962,078	813,572	148,506
Airport System	<u>276,946</u>	<u>256,148</u>	<u>20,798</u>
Total expenses	<u>\$21,167,053</u>	<u>\$ 18,133,091</u>	<u>\$ 3,033,962</u>
Increase (decrease) in net position before transfers	10,149,254	11,675,598	(1,526,344)
Transfers In	-	-	-
Transfers Out	<u>( 9,109,773)</u>	<u>( 8,797,679)</u>	<u>( 312,094)</u>
Increase (decrease) in net position	1,039,481	2,877,919	( 1,838,438)
Net position – beginning	<u>41,246,258</u>	<u>38,368,339</u>	<u>2,877,919</u>
Period Adjustment	492,080	-	492,080
Net position – ending	<u>\$ 42,777,819</u>	<u>\$ 41,246,258</u>	<u>\$ 1,531,561</u>

#### FINANCIAL ANALYSIS OF GOVERNMENTAL FUNDS

As noted earlier, the County uses *fund accounting* to ensure and demonstrate compliance with finance-related legal requirements. Fund accounting and budget controls has been the framework of the County's strong fiscal management and accountability. Moody's Investor Service "A1" rating was upgraded to Aa3 and Standard and Poor's rating agency raised its long-term rating to "AA-" rating with an outlook upgrade to "stable" on County's general obligation (GO) bonds and revenue and tax bonds. Fitch (FITCH IBCA, DUFF & PHELPS) rating of "AA" was upgraded to "AA-" on the unlimited tax bonds and limited tax bonds with a stable outlook.

**Governmental funds.** The general government functions are reported in the General, Special Revenue, Debt Service and Capital Project Funds. The focus of the County's *governmental funds* is to provide information on near-term inflow, outflows and balances of *spendable* resources. Such information is useful in assessing the County's annual financing and budgeting requirements.

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$63,177,966, a decrease of (\$15,000,475) in comparison with prior year. Approximately \$22,357,478 of the fund balance represents *unassigned fund balance*, which is available for spending at the County's discretion. *Nonspendable fund balance* of \$1,213,972 is reserved for inventory and prepaid expenditures. The remainder of fund balance is *restricted* to indicate that it is not available for new spending because it has already been restricted per contractual obligations for: 1) capital projects (\$11,347,306), 2) special revenue projects (\$21,172,871) and 3) reserve for debt service (\$5,934,510); or *committed* for County Capital Projects (\$151,829) and indigent defense (\$500,000) as well as (\$500,000) for pending litigation in the event funding is required.

The General Fund is the chief operating fund of the County. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$22,357,478. As a measure of the general fund's liquidity, we compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 24.96% of total fund expenditures, while total fund balance represents 26.78% of total fund expenditures. General budgetary targets for reserves are 24.7% of expenditures which compares favorably to GFOA recommended reserves for large counties. Cameron County has exceeded GFOA's recommended reserves.

The fund balance of the County's chief operating fund, General Fund, decreased by (\$2,537,068) during the current fiscal year. Key factors for the FY2017 change are as follows:

Current ad valorem property tax for FY17 had a collection of 96.67% and tax collection met projected revenues.

Licenses and permits, intergovernmental, fines and forfeitures and miscellaneous revenues met budget projections with a variance of (\$32,030).

Charges for services experienced a revenue budget deficit of (\$2,224,929) due to decrease in federal inmate population at County Detention facilities. This deficit served to offset the gain in other categories of revenue.

Fines and Forfeitures exceeded projected budget by 33% which provided \$751,630 positive variance.

General Fund expenditures in FY2017 were budgeted with a 2.95% increase from FY2016 from \$84,112,832 to \$86,592,223; actual FY17 expenditures were \$89,555,896. This decrease in actual expenditures is due to departments not utilizing 1.49% of their approved departmental budget.

General Fund transferred to the County's Health Insurance Internal Service Fund \$692,514, a decrease of 69.7% when compared to \$2,286,490 which was the needed transfer in FY16. These transfers are to provide sufficient funds for the medical cost of the County's Health Insurance Plan is self-funded by the County.

Road and Bridge fund balance of \$7,722,814 reflects a decrease of (\$150,714). Revenues exceeded budget by \$405,262, an increase of 3.29% with slight increases in the overweight fees and automobile registration fees. Funds that had been reserved for equipment purchase were utilized leading to minimal growth in expenditures.

Other Governmental Funds fund balance decreased by (\$12,312,693) due to regular operations of these funds and completed capital projects.

The following table presents the amount of revenues from various sources as well as increases and decreases from the prior year.

**Governmental Funds – Revenues Classified by Source**

<u>Revenues by Source</u>	<u>FY 2017</u>	<u>FY 2016</u>	<u>Increase Decrease</u>	<u>Percent of Change</u>
Taxes	\$ 70,957,001	\$ 66,171,333	\$ 4,785,668	7.2%
Licenses	4,070,617	4,219,252	( 148,635)	-3.5%
Fines and Forfeitures	6,876,509	5,419,667	1,456,842	26.9%
Intergovernmental revenues	31,306,515	32,466,587	( 1,160,072)	-3.6%
Charges for current services	8,148,044	10,713,243	( 2,565,199)	-23.9%
Miscellaneous	7,510,496	8,045,399	( 534,903)	-6.6%
Total	<u>\$ 128,869,182</u>	<u>\$ 127,035,481</u>	<u>\$ 1,833,701</u>	<u>1.4%</u>

- Taxes – the increase of \$4,785,668 was primarily due to an increase in assessed property valuation and tax collections.
- Intergovernmental revenues – the decrease of (\$1,160,072) is due to grant funded projects and decreased state and federal funding.
- Charges for current services – the decrease in revenues of (\$2,565,199) over the prior year in this category is largely due operational fluctuations of federal inmate population in county detention facilities.
- Fines and forfeitures increased \$1,456,842 from prior year collection due to improved case handling and collection.
- Miscellaneous – Revenues decreased (\$534,903) compared to the prior year due to other governmental funds operations.

The following table presents expenditures by function compared to prior year amounts.

**Expenditures by Function – Governmental Funds**

<u>Expenditures by Function</u>	<u>FY 2017</u>	<u>FY 2016</u>	<u>Increase (Decrease)</u>	<u>Percent of Change</u>
General government	\$ 19,783,026	\$ 19,095,888	\$ 687,138	3.6%
Law Enforcement and Public safety	73,395,905	70,825,532	2,570,373	3.6%
Streets and Highways	13,847,579	15,570,710	( 1,723,131)	-11.1%
Health	10,057,311	9,969,626	87,685	0.9%
Public welfare	10,965,677	7,376,898	3,588,779	48.6%
Capital outlays	15,504,803	12,122,764	3,382,039	27.9%
Debt service-principal	7,487,720	6,148,524	1,339,196	21.8%
Debt service-interest/fiscal fees	<u>2,978,355</u>	<u>2,671,873</u>	<u>306,482</u>	<u>11.5%</u>
Total	<u>\$154,020,376</u>	<u>\$ 143,781,815</u>	<u>\$10,238,561</u>	<u>7.1%</u>

Overall, total expenditures increased 7.1% but there were some categories that experienced significant change. For example, public welfare expenditures increased by 48.6% due to capital improvements ongoing throughout the county. Capital outlays increased by 27.9% due to the capital improvements for projects started in 2017. Debt service obligations increased due to debt refunding and debt restructuring disbursements.

## COMPONENT UNITS

In compliance with GASB Statement 39, Cameron County is reporting as a discretely presented major component unit the Cameron County Regional Mobility Authority (CCRMA - Authority); regional mobility authorities were created by the State of Texas legislatively through the creation of Chapter 370 of the Texas Transportation Code in 2003. CCRMA is a legally separate organization that is authorized to construct, maintain, repair and operate turnpike projects at locations authorized by the State Department of Transportation. CCRMA is authorized to receive revenues from tolls, fees and rents from the operation of turnpike projects. They may also issue revenue bonds for the purpose of financing the costs of these projects. The Authority is governed by a 7 member board, 6 members are appointed by Cameron County commissioners for a term of 2 years and the Chairman of the board who is appointed by the Governor. Cameron County may influence operations of the CCRMA through the appointment process and for reporting purposes, is treated as a discretely presented component unit.

The Authority and County in June 2012 entered into SH550 Funding and Development Agreement, a project titled "SH550 Director Connector Transportation Project." This project will be a component of a tolled facility and upon completion, traffic using SH550 will have a route free of at-grade intersections from U.S.77/83 to SH48 at the Port of Brownsville.

Cameron County issued Revenue and Tax Bonds, Series 2012 (State Highway 550 Project) \$40,000,000 dated August 8, 2012 providing funding for this project as per "Funding Agreement." As a condition of funding, the Authority is obligated to repay the funding together with interest on the unpaid principal balance of the Project funding at the same stated rates of interest the County will pay on the Bonds. In addition, the Authority has pledged to the County the Pledged Revenues which have been assigned to the Trustee pursuant to the Order and the Trust Agreement.

On January 29, 2014 Commissioners Court adopted an order authorizing the issuance of "\$5,000,000 CAMERON COUNTY, TEXAS, REVENUE AND TAX BONDS, SERIES 2014 (STATE HIGHWAY 550 PROJECT)" to be issued as "COMPLETION BONDS" on behalf of CCRMA. The bonds were issued to provide for payment obligations incurred in connection with the final design, planning, construction and equipping of the "SH550 Direct Connector Transportation Project. Upon completion of State Highway 550 Project traffic using this roadway will have a route free of at-grade intersections from U.S. 77/83 to SH 48 at the Port of Brownsville.

Cameron County issued \$4,500,000 Revenue and Tax Bonds, Series 2015 (State Highway 550 Project) dated April 1, 2015 as Completion Obligations. These bonds were issued to provide for the payment of obligations to be incurred in connection with the final design, planning, construction and equipping of the SH550 Direct Connector Transportation Project and to pay issuance costs. These are parity bonds with the County's \$40,000,000 outstanding "Revenue and Tax Bonds, Series 2012 (State Highway 550 Project) and the County's \$5,000,000 outstanding "Revenue and Tax Bonds, Series 2014 (State Highway 550 Project). SH550 Project will be designed, constructed, operated and maintained by CCRMA. Cameron County has entered into a funding and development agreement with CCRMA where CCRMA has pledged and assigned to the County certain toll revenues to be derived from the SH550 Project, Pass-Through Payments and a subordinated pledge of Vehicle Fee Revenues for the payment of the Bonds. The County has assigned its right to the Pledged Revenues to the Trustee pursuant to the Order and the Trust Agreement.

In addition, Cameron County has entered into a Transportation Reinvestment Zone No. 1, Cameron County with CCRMA to assist CCRMA in financing for the development of transportation projects. This commitment is contingent on the realization of incremental valuation. In December of 2012, Cameron County through resolution and an interlocal agreement with CCRMA modified the boundaries of TRZ 1 by adding US77 South and added TRZ 2 to fund planned highway and bridge construction. TRZ 2 includes portions of US Highways 83 and 77, the outer Parkway/FM509 and the proposed second access to South Padre Island.

In December 2014, CCRMA and Cameron County entered into interlocal agreements for TRZ #3, #4 and #5. The areas included in these zones respectively are FM1925, FM 803 and West Parkway and were created to promote public safety, facilitate the development or redevelopment of property and facilitate the movement of traffic. These agreements remain in effect as long as any CCRMA debt is outstanding and unpaid.

In December 2015, CCRMA and Cameron County entered into interlocal agreement TRZ#6 establishing a County-Wide Transportation Reinvestment Zone.” The projections are that this TRZ#6 will support \$1.6 Billion in transportation projects promoting safety, support development and facilitate the movement of traffic throughout Cameron County. The base year for this zone is all real property as of January 1, 2015 with a cumulative maximum transfer amount \$1,625,954,462. County’s participation is 25% of the tax increment M&O tax rate and excluding amounts committed on existing TIRZ agreements. TRZ#6 supersedes previous CCRMA TRZs #1 through #5.

The ability of Cameron County to impose its will on the CCRMA through the appointment of a majority of the directors and through the participation in the TRZ agreement with CCRMA meets the component unit requirements that the primary government (Cameron County) include CCRMA as part of county’s financial reporting entity in conformity with GAAP.

Cameron County under Senate Bill 1623 (SB1623) established “CAMERON COUNTY HEALTH CARE FUNDING DISTRICT” (CCHCFD) in July 2013. SB1623 amended chapter 288 of the Health and Safety Code by making these “districts” components of county government and not separate political subdivisions and designates the commissioners’ court as the governing body of the district. The CCHCFD annually holds a public hearing setting the amount of mandatory payments required and how proceeds will be spent. A representative of each paying hospital may appear and be heard on any matter related to the mandatory payments required by the CCHCFD. Funds received under SB1623 are restricted to fund intergovernmental transfers from the district to the state to provide the nonfederal share of a Medicaid supplemental payment program, the Texas Healthcare Transformation and Quality Improvement Program, subsidize indigent programs, district administrative expenses and refunds of mandatory payments from paying hospital and refunding the proportionate share of money received by District from HHSC that is not used to fund the nonfederal share of Medicaid supplemental payment program payments. The intent of the CCHCFD is to assist Safety-Net hospitals in gaining fair access to the Texas Transformational & Quality Improvement Waiver and improving access, affordability, delivery and funding for healthcare services without expanding Medicaid. Medical providers were assessed a 1.5% tax mandatory payment based on 2010 net patient revenue; in FY17 funds forwarded to the State for uncompensated care were \$16,722,252 which was generated by the self-assessed tax on the medical providers.

In prior years Cameron County Emergency Services District #1 (ESD#1) has been reported as a component unit of County and as of FY17, is no longer considered as a component unit. ESD#1 is a separate political subdivision as adopted by the voters to supply the rural areas with fire and ambulance services. Funding for ESD#1 is generated through its ability to tax property owners within the District’s unincorporated areas and all debt incurred is an obligation of the District. Although County appoints all members of the board, ESD#1 is not fiscally dependent on County nor is County financially accountable to ESD#1.

In 2013, Cameron County Commissioners Court formed the Cameron County Spaceport Development Corporation under Chapter 22 of the Texas Business Organizations Code, as authorized by Chapter 507 of the Texas Local Government Code to assist in the promotion and development of a spaceport project in Cameron County. In FY17, this component unit received the first installment of a \$13.0 Million allocation from the State Spaceport Trust Fund Account. Funds received of \$2.6Million were transferred to SpaceX in partnership and support to continue the construction of a commercial launch complex in Cameron County.

For additional financial reporting information, each component unit may be contacted for their independent financial report as listed on page 57 for contact information.

## FINANCIAL ANALYSIS OF PROPRIETARY FUNDS

The following table presents revenues of the different proprietary funds as compared to the previous year.

<b><u>Revenues by Enterprise</u></b>	<b><u>FY 2017</u></b>	<b><u>FY 2016</u></b>	<b><u>Increase (Decrease)</u></b>	<b><u>Percent of Change</u></b>
Bridge System	\$19,576,693	\$18,381,954	\$ 1,194,739	6.5%
Park System	9,393,708	8,829,880	563,828	6.4%
Non-major Enterprise Funds	32,141	51,721	( 19,580)	-37.9%
Jail Commissary	<u>1,166,067</u>	<u>1,020,345</u>	<u>145,722</u>	<u>14.3%</u>
Total	<u>\$30,168,609</u>	<u>\$28,283,900</u>	<u>\$ 1,884,709</u>	<u>6.7%</u>

The Bridge System is the biggest generator of revenues with an overall 6.5% increase in crossings from FY17. Increased Mexican and U.S. security measures to curb border violence have caused a decline in prior years' crossings, however it appears this trend is beginning to subside. Nonetheless, security measures on the U.S. side to stop the flow of illegal drugs and weapons export; the war in the Middle East and several Orange alerts by the Department of Homeland Security continue to impact border crossings. As of September 30, 2017, a total of 5,919,345 vehicles and pedestrians crossed into Mexico through the County's International Toll Bridges as compared to FY16 crossings of 5,562,510. Increases in the revenue stream are due to the slight increase in passenger and pedestrian crossings.

The following table reflects toll increases by fiscal year and by category.

<b><u>Classification</u></b>	<b><u>September 30, 2017 Rate</u></b>	<b><u>September 30, 2016 Rate</u></b>	<b><u>September 30, 2015 Rate</u></b>
Pedestrian	\$1.00	\$1.00	\$1.00
Motorcycle	3.50	3.50*	3.25
Passenger	3.50	3.50*	3.25
Commercial Vehicles			
Two Axle	9.50	9.50*	8.50
Three Axle	13.50	13.50*	12.50
Four Axle	15.75	15.75*	14.75
Five Axle	20.50	20.50*	19.50
Six Axle	23.50	23.50*	22.50

\*increase in toll

The following table presents expenses of the different proprietary funds as compared to the previous year.

<b><u>Expenses by Enterprise</u></b>	<b><u>FY 2017</u></b>	<b><u>FY 2016</u></b>	<b><u>Increase (Decrease)</u></b>	<b><u>Percent of Change</u></b>
Bridge System	\$ 10,313,131	\$ 9,441,377	\$ 871,754	9.2%
Park System	9,614,898	7,621,994	1,992,904	26.1%
Non-major enterprises	276,946	256,148	20,798	8.1%
Jail Commissary	<u>962,078</u>	<u>813,572</u>	<u>148,506</u>	<u>18.3%</u>
Total	<u>\$21,167,053</u>	<u>\$18,133,091</u>	<u>\$3,033,962</u>	<u>16.7%</u>

The Bridge System continues to monitor costs fiscally responsible in all areas and monitor bridge traffic monthly, increases in expenses were attributable to recognition of pension expense and depreciation expense. The Park System's increase in expenses is due to pension expense recognition and contractual obligations. The non-major enterprise funds costs decrease was due to a change in commissary vendor.

## GENERAL FUND BUDGETARY HIGHLIGHTS

The budget is prepared in accordance with financial policies approved by the Cameron County Auditor and the Commissioners Court following a public hearing. The Cameron County Auditor is required by policy to present Commissioners Court with a balanced budget that contains a no-tax increase assumption as a starting point for budget discussions.



The budget is prepared in accordance with accounting principles generally accepted in the United States of America by the County Auditor's Office and the County Administrator and approved by the Commissioners Court following a public hearing. Appropriated budgets are approved and employed as a management control device during the year. The County maintains strict budgetary controls and sets its appropriations at the line item level for each department. Appropriation transfers may be made between line items or departments only with the approval of the Commissioners Court. Reserves are established as a budget line item and may be transferred to other budget line items with approval of Commissioners Court.

The final FY2017 budget was adopted on September 13, 2016 with the total General Fund expenditures and reserves amounting to \$86,979,907 an increase of \$2,867,075 over the FY2016 budgeted expenditures and reserves, an increase of 3.41%. Commissioners Court approved a tax rate of \$0.407743 per \$100, an increase of \$.008452 over the FY16 year. At this rate, current property tax revenues are budgeted to increase by 4.7%, generating an additional \$3,215,022 at 100% collection rate. County employees receive a 2% compensation increase and the County contribution to county self-funded health insurance fund was increased from \$6,000 to \$6,600 per employee to meet increased health costs.

The actual General Fund expenditures were \$1,353,462 less than the final amended budget. This decrease was due to funding provided to departments that did not utilize the full approved budgeted appropriations. In addition, Commissioners Court officially adopted an order restricting usage of lapsed salaries. Projected General Fund Revenues were not realized due to fluctuations in the prisoner housing population throughout the year. An operating transfer to the County's self-funded Health Insurance Fund of \$692,514 was required due to the rising costs of health care costs.

## DEBT ADMINISTRATION AND CAPITAL ASSETS

**Long-term debt.** At September 30, 2017, the County has unlimited tax and limited tax general obligation bonds outstanding in the amount of \$106,770,000. According to Texas statutes, the County has two debt limits. Bonds issued under Article 3, Section 52e of the Texas Constitution total \$106,650,000 and bonds issued under Article 722 of Vernon's Civil Statutes total \$120,000. The debt limits for the two authorizations are \$3,750,865,122 (25% of real property assessed valuation) and \$869,402,620 (5% of assessed valuation of all taxable property); therefore, the County has legal debt margins on general obligation debt of \$4,858,609,804 and \$869,282,620.

The County's bond rating is "A+" from Standard & Poor's, "AA" from Fitch Ratings and "Aa3" rating from Moody's for general obligation debt.

The following represents the activity of the long-term debt of the County for FY2017:

	<b><u>Beginning Balance</u></b>	<b><u>Additions</u></b>	<b><u>Reductions</u></b>	<b><u>Ending Balance</u></b>
<b>Governmental Activities:</b>				
General obligation bonds	\$73,956,814	\$ -	\$ 5,025,919	\$ 68,930,895
Capital leases	6,524,552	1,794,917	2,672,724	5,646,745
Compensated absences	1,398,570	3,076,672	2,724,801	1,750,441
Total	<u>\$81,879,936</u>	<u>\$ 4,871,589</u>	<u>\$ 10,423,444</u>	<u>\$ 76,328,081</u>
<b>Business-Type Activities:</b>				
Revenue bonds	\$ 2,690,000	\$ -	\$ 1,015,000	\$ 1,675,000
Certificates of Obligation	42,549,959	-	1,603,047	40,946,912*
Compensated absences	85,109	304,432	277,247	112,294
Total	<u>\$45,325,068</u>	<u>\$ 304,432</u>	<u>\$ 2,895,294</u>	<u>\$ 42,734,206</u>

*\*Certificates of Obligation is debt financed capital contribution secured by Cameron County and is payable from business-type function and is included in Governmental Activities outstanding obligation bonds.*

Other legal obligations include accrued vacation pay. (More detailed information about the County's long-term liabilities is presented in Note 12 to the financial statements.)

**Capital assets.** The capital assets of the County are those assets (land, buildings, improvements, roads, bridges and machinery & equipment (M&E)), which are used in the performance of the County's functions including infrastructure assets. At September 30, 2017 net capital assets of the governmental activities totaled \$207,635,950. Depreciation on capital assets is recognized in the Government-wide financial statements. Annual depreciation for buildings, improvements and M&E of the governmental activities totaled \$14,037,179.

Major capital asset events during the current fiscal year include the following:

- In addressing the needs of the County for capital improvements, Cameron County issued \$16,260,000 Certificates of Obligation Series 2016A in September 2016 for the purpose of contractual obligations in connection with the design, planning, acquisition, construction, equipping, expansion, repair, and/or renovation of the Dancy Courthouse, Wells Fargo Building for County offices, IT Center relocation, Vehicle Maintenance building, precinct offices and warehouses, Judicial and Administrative facilities renovation, County Jail, Rio Hondo tax office, Lucio County Clinic, Detention Centers 1 & 2, Adult Probation Center, County Streetlight program and for payment of issuance costs. The Wells Fargo Building purchase was finalized in 2016 and renovations are underway to house numerous County offices. Preliminary designs have been approved for the vehicle maintenance and precinct warehouses and land has been donated for the Precinct #4 construction site. The County Streetlight Program continues to move forward as more urban areas request assistance for their neighborhoods for safety purposes and crime prevention.
  - Judicial renovations, one of the listed renovations were completed as of mid-January 2018 and is housing the two (2) new County Courts at Law.
  - The Cameron County Levee Building (Wells Fargo Bldg.) was the largest projects completed in FY17. This is a six story building located downtown Brownsville and is housing the Tax Office, IT Dept., Brownsville Justices of the Peace (3), County Clerk Administrative Dept., and the Constable Office. The initial investment was \$2.3Million for the purchase of the building. All of these offices were relocated in November and the final costs with refurbishments to the Levee Building was \$9,049,875.
  - Construction of the Vehicle Maintenance Building and Precinct #3 Warehouse are underway and costs are estimated at \$2,858,956.
  - Repairs to the Detention Center interior and exterior improvements have been finalized at a total cost of \$103,928.
  - Contracts have been awarded for the construction of Precincts #1, #2, and #4 warehouses and offices as of October 2017 at a total cost of \$4,693,000. Construction is expected to begin during FY18.
  - The County's Streetlight Program continues to receive requests from rural area residents requesting to participate in this program due to safety concerns. This is a program that provides street lighting for rural residents for which they are responsible for paying the utility costs annually.
- Cameron County issued \$21,160,000 Certificates of Obligation, Series 2016B for the purpose of providing for the payment of contractual obligations in connection with the design, planning, acquisition, construction, equipping, expansion, repair, and/or renovation of County parks, including Isla Blanca Park, Andy Bowie Park, EK Atwood Park, and Olmito Community Park and to pay issuance costs of the Certificates. This debt is the financing tool for the County South Padre Coastal Parks Master Plan.
  - Construction at the EK Atwood Park is underway with a budget of \$4,225,000 which will pay for improvements at Beach Access #5. This will remove the existing pavilion and replace it with 4 smaller pavilions and one large pavilion. Restroom facilities, community rinse station and two dune walkovers will be constructed. This section will be finished in FY18.
  - Engineering services for Isla Blanca Parks and Andy Bowie Parks improvements were awarded in FY16. Andy Bowie Park has two pavilions, hygiene facilities and a boardwalk

which will be updated and public parking will be expanded. Rinse stations will be added at the Beach Access entries and all will have parking improvements. Isla Blanca Park, a 200 acre park, will have new utility infrastructure, restroom facilities and connecting boardwalk improvements. Available pavilions will be updated and connecting boardwalks will be constructed as well as rinse stations. Lighting and designated concessions areas for food vendors will be updated. All of these improvements are a part of the Cameron County South Padre Coastal Parks Master Plan.

- Cameron County Commissioners Court approved the Cameron County South Padre Island Coastal Parks Master Plan to include parks improvements to Isla Blanca Park, Andy Bowie Park, Edward King Atwood Park and the North Beach Access areas. This plan is a roadmap for short term and long term improvements, creates opportunities for new events and will bring much needed improvements to these venues and enhance services available to the general public. Isla Blanca Park's improvements will focus on access improvements, RV site upgrades and identifying developments areas such as a rocket viewing launch site. Potential improvements to Andy Bowie Park are flatlands improvements for major events, daily use and extended stay improvements and improved entry access. E.K.Atwood Park improvements will be overnight stay sites, day use parking, pavilion improvements and entry access redesign. Parks improvements will be phased in to accommodate peak occupancy and usage seasons throughout the year. A construction management team is in place to facilitate and coordinate construction. Debt obligations will be paid by entry fees that were increased in January 2016 in preparation for these major Parks improvements.
- Cameron County Old County Jail has replaced all of the Jail Cell doors expending \$1,412,000. \$1,787,000 was used to upgrade the plumbing system for this facility and was completed in December 2015; Texas Commission of Jail Standards inspected this facility and modifications to the waiting/visiting section are underway. The facility is being utilized for inmate detention. Improvements to the Old County Jail to date are \$3,199,000. Cameron County is in the process of upgrading the camera security system at the Carrizales Rucker Detention Facility.
- Disaster Recovery Program Round 2.1 fund was received thru CDBG General Land Office for \$7.6Million for the construction of two (2) drainage improvement projects. To date, all funding from CDBG General Land Office has been expended; remaining funds for project completion are from local funds and program will be finalized in FY18.
- All Canopy Capital improvements for the International Toll Bridge System have been finalized. The toll collection booths have been refurbished where needed and camera system was also upgraded. Total improvements for FY17 were \$1,545,242.
- Buildings purchased from Brownsville Independent School District have been refurbished to house the Veterans Office and County Elections Department. These offices were previously housed in the Administrative Courthouse and adjoining area. Relocation of the election offices has provided space needed for improvements to the Old County Jail visitor's area; improvements to this visitor's area will be finished early FY18. The Veterans Administration Office is better able to serve the needs of our military veterans.
- Construction of the Magistrate's Courthouse at the Carrizales Rucker Detention Center has been completed with total expenditures of \$651,680 as of March 2017 and is fully operational. This court is located adjacent to the Carrizales Rucker Detention Facility and is staffed seven days a week with defendants being magistrates every day of the week. This has addressed adequate controls needed for jail inmate population.
- Improvements to the Dancy Historical Courthouse roofing and window refurbishment was completed in early 2017; total funds expended were \$1,956,606.
- Sheriff's Office additions and renovations construction were completed in June 2017 at a total cost of \$1,260,397.
- The roof replacement for the Cameron County San Benito Annex was finalized in FY17 for a total cost of \$1,104,899. This annex is used by numerous County offices in the surrounding community.

<b>County's Capital Assets</b>			
	<b><u>Cost</u></b>	<b><u>Accumulated Depreciation</u></b>	<b><u>Net Capital Assets</u></b>
<b>Governmental Activities:</b>			
Land	\$ 5,734,872	\$ -	\$ 5,734,872
Buildings and improvements	135,222,198	48,168,753	87,053,445
Equipment, Vehicles, Machinery	44,978,219	40,795,475	4,182,744
Infrastructure	313,001,528	209,514,433	103,487,095
Construction in Progress	<u>7,177,794</u>	<u>-</u>	<u>7,177,794</u>
<b>Total</b>	<b><u>\$506,114,611</u></b>	<b><u>\$298,478,661</u></b>	<b><u>\$207,635,950</u></b>
<b>Business-Type Activities:</b>			
Land	\$ 6,063,852	\$ -	\$ 6,063,852
Buildings and improvements	34,736,665	17,808,278	16,928,387
Equipment, Vehicles, Machinery	9,110,442	6,856,874	2,253,568
Other structures	41,424,699	29,492,009	11,932,690
Construction in Progress	<u>8,027,185</u>	<u>-</u>	<u>8,027,185</u>
<b>Total</b>	<b><u>\$ 99,362,843</u></b>	<b><u>\$ 54,157,161</u></b>	<b><u>\$ 45,205,682</u></b>

Additional information on the County's capital assets can be found in Note 6 on pages 72-73 of this report.

## **ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES**

The annual budget is developed to provide efficient, effective and economic uses of the County's resources, as well as, a means to accomplish the highest priority objectives. Through the budget, the County Commissioners set the direction of the County, allocate its resources and establish its priorities.

The Commissioners' Court adopted the County's 2016-2017 budget on September 13, 2016. The budget was adopted based on estimated balances that would be available at the end of the fiscal year 2016 and estimated revenues to be received in the fiscal year 2017. The total available resources for all funds for the fiscal year 2017 are \$154,736,742. For the County's 2016-2017 Budget, the General Fund utilizes \$86,979,907 of the available funds.

For 2017-2018, the property tax rate is \$0.410803 per \$100 assessed taxable valuation. Tax revenues are budgeted to grow by 4.7% generating an additional \$3,034,666 at the 100% property tax collection rate. County appropriations to be expended during Fiscal Year 2018 remained constant compared to FY17 appropriations with the largest appropriations due to General Fund for Law Enforcement and Public Safety. Future projections concerning revenue from all sources will continue to be conservative in nature. The Commissioners' Court has targeted fund balance reserves to represent 24.66% of appropriations; this year as of fiscal year end 9/30/17, actual General Fund's fund balance is approximately 27.9%.

## **REQUEST FOR INFORMATION**

The financial report is designed to provide our citizens, taxpayers and investors with a general overview of the County's finances and to show the County's accountability for the money it receives. If you have questions about this report, separate reports of the County's component units or need any additional financial information, contact the County Auditor at 1100 E. Monroe, Brownsville, Texas 78520.

## **BASIC FINANCIAL STATEMENTS**

**CAMERON COUNTY, TEXAS  
GOVERNMENT WIDE  
STATEMENT OF NET POSITION  
SEPTEMBER 30, 2017**

	PRIMARY GOVERNMENT			COMPONENT UNITS		
	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL	CCRMA	CCHCFD	NON-MAJOR
<b>ASSETS</b>						
Cash & Investments	\$ 71,290,578	\$ 14,005,625	\$ 85,296,203	\$ 2,327,137	\$ 13,709,690	\$ 15,375
Receivables:						
Accounts or trade(Note 4)	10,402,927	188,971	10,591,898	1,319,706	-	-
Taxes - net of allowances(Note 4)	7,033,226	-	7,033,226	-	-	-
Due from other governments(Note 4)	7,339,872	-	7,339,872	-	-	-
Due from other agencies	-	-	-	1,845,530	-	-
Internal balances	(1,203,767)	1,203,767	-	-	-	-
Other assets	225	-	225	47,382,303	-	-
Inventory	128,231	792	129,023	-	-	-
Prepaid expenses	1,202,262	639,191	1,841,453	10,378	-	-
Unamortized bond insurance costs	218,156	-	218,156	114,104	-	-
Net Pension Asset	-	-	-	1,428	-	-
Restricted Assets:						
Construction Fund:						
Cash	-	23,311,459	23,311,459	-	-	-
Revenue Bond Debt Service Fund:						
Cash	-	1,571,518	1,571,518	-	-	-
Revenue Bond Debt Reserve Fund:						
Cash	-	3,951,911	3,951,911	2,285,656	-	-
Revenue Bond Repair and Replacement Fund:						
Cash	-	2,235,000	2,235,000	-	-	-
Restricted use:						
Cash	-	9,743	9,743	2,874,317	-	-
Capital Assets:						
Buildings	114,786,611	15,926,561	130,713,172	-	-	-
Improvements other than buildings	6,132,153	54,181,005	60,313,158	-	-	-
Equipment	44,978,219	7,051,145	52,029,364	-	-	-
Other structures	14,303,434	8,113,095	22,416,529	-	-	-
Accumulated depreciation	(298,478,661)	(54,157,161)	(352,635,822)	-	-	-
Land	5,734,872	6,063,852	11,798,724	-	-	-
Infrastructure	313,001,528	-	313,001,528	100,882,240	-	-
Construction work in progress	7,177,794	8,027,185	15,204,979	24,737,056	-	-
Total capital assets	207,635,950	45,205,682	252,841,632	125,619,296	-	-
 Total Assets	 304,047,660	 92,323,659	 396,371,319	 183,779,855	 13,709,690	 15,375
<b>DEFERRED OUTFLOWS OF RESOURCES</b>						
Deferred charges on refunding	891,246	-	891,246	-	-	-
Deferred outflows of resources for Pensions	20,838,565	1,877,419	22,715,984	104,696	-	-
Total deferred outflows of resources	21,729,811	1,877,419	23,607,230	104,696	-	-
 Total Assets plus Deferred Outflows of Resources	 \$ 325,777,471	 \$ 94,201,078	 \$ 419,978,549	 \$ 183,884,551	 \$ 13,709,690	 \$ 15,375
<b>LIABILITIES</b>						
Accounts payable	16,271,788	1,359,826	17,631,614	2,196,737	2,573,462	-
Wages and fringe payable	2,979,706	252,017	3,231,723	-	-	-
Compensated absences payable (Note 11)	1,750,441	112,294	1,862,735	-	-	-
Accrued interest payable	388,724	147,871	536,595	426,343	-	-
Deposits	-	404,111	404,111	-	-	-
Due to other governments	3,693,270	407,415	4,100,685	-	6,077,803	-
Notes payable	8,187	-	8,187	-	-	-
Escrows	74,952	-	74,952	-	-	-
Noncurrent liabilities due within one year:						
Reserve	-	81,956	81,956	-	-	-
Bonds payable (Note 12)	5,280,310	1,454,690	6,735,000	885,000	-	-
Revenue bonds payable	-	1,060,000	1,060,000	-	-	-
Capital lease payables (Note 7)	2,367,905	245,655	2,613,560	-	-	-
Noncurrent liabilities due in more than one year:						
Lease hold Deposits	-	16,817	16,817	-	-	-
Capital lease payables (Note 7)	2,696,188	336,997	3,033,185	-	-	-
Bonds payable	63,650,585	39,492,222	103,142,807	76,457,951	-	-
Due to other agencies	-	-	-	15,930,300	-	-
Liabilities related to redevelopment assets	-	-	-	41,456,609	-	-
Revenue bonds payable	-	615,000	615,000	-	-	-
Less: Unamortized insurance costs	-	49,555	49,555	-	-	-
Other	3,986,841	-	3,986,841	402,736	-	-
OPEB liability	30,040,570	2,805,477	32,846,047	-	-	-
Net Pension Liability	22,406,305	2,216,008	24,622,313	-	-	-
Total Liabilities	155,595,772	51,057,911	206,653,683	137,755,676	8,651,265	-

(Continued)

CAMERON COUNTY, TEXAS  
GOVERNMENT WIDE  
STATEMENT OF NET POSITION  
SEPTEMBER 30, 2017

	PRIMARY GOVERNMENT			COMPONENT UNITS		
	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL	CCRMA	CCHCFD	NON-MAJOR
<b>ASSETS</b>						
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Deferred inflows of resources -Bond Refunding	-	-	-	771,945	-	-
Deferred inflows of resources for Pensions	3,976,600	365,348	4,341,948	3,826	-	-
Total deferred inflows of resources	3,976,600	365,348	4,341,948	775,771	-	-
Total Liabilities plus Deferred Inflows of Resources	159,572,372	51,423,259	210,995,631	138,531,447	8,651,265	-
<b>NET POSITION</b>						
Net investment in capital assets	153,098,158	24,561,386	177,659,544	29,483,264	-	-
Restricted for :						
Highways and street	7,596,412	-	7,596,412	14,051,439	-	-
Debt service	783,405	5,523,429	6,306,834	-	-	-
Capital projects	49,798	-	49,798	-	-	-
Beach Maintenance	-	-	-	-	-	-
Health Care	-	-	-	-	5,058,425	-
Operating reserve and construction	13,655,165	5,792,990	19,448,155	-	-	-
Economic Development and Assistance	-	-	-	-	-	15,375
Unrestricted	(8,977,839)	6,900,014	(2,077,825)	1,818,401	-	-
Total Net Position	\$ 166,205,099	\$ 42,777,819	\$ 208,982,918	\$ 45,353,104	\$ 5,058,425	\$ 15,375

The notes to the financial statements are an integral part of this statement

**CAMERON COUNTY, TEXAS  
GOVERNMENT WIDE  
STATEMENT OF ACTIVITIES  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017**

Net (Expense) Revenue and Changes in Net Position								
Functions / Programs	Program Revenues				Primary Government			Component units
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total	
Primary government:								
Government activities:								
General government	\$ 42,335,165	\$ 23,439,386	\$ 67,369	\$ -	\$ (18,828,410)	\$ -	\$ (18,828,410)	\$ -
Law Enforcement and Public safety	77,870,548	12,325,920	11,195,896	-	(54,348,732)	-	(54,348,732)	-
Highways and streets	21,907,316	4,228,634	-	47,219	(17,631,463)	-	(17,631,463)	-
Health	10,419,455	724,511	6,828,409	335,467	(2,531,068)	-	(2,531,068)	-
Welfare	11,102,153	-	44,027	6,075,654	(4,982,472)	-	(4,982,472)	-
Interest and Issuance costs	3,010,691	-	-	-	(3,010,691)	-	(3,010,691)	-
Total government activities	166,645,328	40,718,451	18,135,701	6,458,340	(101,332,836)	-	(101,332,836)	-
Business-type activities:								
Bridge system	10,313,131	19,576,693	-	-	-	9,263,562	9,263,562	-
Parks system	9,614,898	9,393,708	-	769,872	-	548,682	548,682	-
Airport System	276,946	31,156	-	59,236	-	(186,554)	(186,554)	-
Jail Commissary	962,078	1,122,609	-	-	-	160,531	160,531	-
Total business-type activities	21,167,053	30,124,166	-	829,108	-	9,786,221	9,786,221	-
Total primary government	\$ 187,812,381	\$ 70,842,617	\$ 18,135,701	\$ 7,287,448	\$ (101,332,836)	\$ 9,786,221	\$ (91,546,615)	\$ -
Component units:								
Cameron County Regional Mobility Authority	8,580,641	6,008,187	-	1,385,000				(1,187,454)
Cameron County Health Care Funding District	16,742,252	18,026,605	-	-				1,284,353
Cameron County Spaceport Developmet Corp.	2,633,356	-	-	2,633,356				-
Total component units	\$ 27,956,249	\$ 24,034,792	\$ -	\$ 4,018,356				\$ 96,899
General revenues:								
Property taxes, levied for general purposes					\$ 60,785,504	\$ -	\$ 60,785,504	\$ -
Property taxes, levied for debt service					10,258,384	-	10,258,384	-
Unrestricted investment earnings					532,670	318,590	851,260	51,880
Miscellaneous					7,052,604	44,443	7,097,047	-
Gain on Sale of capital assets					55,074	-	55,074	-
Transfers					9,109,773	(9,109,773)	-	-
Total general revenue and transfers					87,794,009	(8,746,740)	79,047,269	51,880
Changes in net position					(13,538,827)	1,039,481	(12,499,346)	148,779
Net position - beginning					174,085,001	41,246,258	215,331,259	50,278,125
Refunds due to Other Entities					-	-	-	-
Prior Period Adjustment					5,658,925	492,080	6,151,005	-
Net position - ending					\$ 166,205,099	\$ 42,777,819	\$ 208,982,918	\$ 50,426,904

The notes to the financial statements are an integral part of this statement



**CAMERON COUNTY, TEXAS**  
**BALANCE SHEET**  
**Governmental Funds**  
**SEPTEMBER 30, 2017**

	<b>General</b>	<b>Road &amp; Bridge Fund</b>	<b>Other Governmental Funds</b>	<b>TOTAL</b>
<b>ASSETS</b>				
Cash and cash equivalents (Note 3)	\$ 26,828,130	\$ 3,811,862	\$ 37,926,271	\$ 68,566,263
Receivables: (Note 4)				
Accounts or trade	2,651,762	617,323	6,314,141	9,583,226
Taxes - net of allowances	5,487,394	698,874	846,958	7,033,226
Due from other governments	-	1,333,190	6,006,682	7,339,872
Due from other funds (Note 10)	7,554,894	2,820,264	3,237,140	13,612,298
Prepaid expenditures (Note 1D)	439,433	44,315	613,874	1,097,622
Other assets	225	-	-	225
Inventory (Note 1D)	116,350	11,881	-	128,231
<b>TOTAL ASSETS</b>	<b>\$ 43,078,188</b>	<b>\$ 9,337,709</b>	<b>\$ 54,945,066</b>	<b>\$ 107,360,963</b>
<b>LIABILITIES</b>				
Accounts payable	\$ 9,718,043	603,851	\$ 4,974,526	\$ 15,296,420
Wages and fringe payable	2,258,288	241,447	473,028	2,972,763
Compensated absences payable	1,692,522	57,337	582	1,750,441
Due to other governments	33,566	-	2,777,463	2,811,029
Due to other funds (Note 10)	225,745	68,921	14,463,913	14,758,579
Escrows	74,952	-	-	74,952
Notes payable	8,187	-	-	8,187
Total Liabilities	14,011,303	971,556	22,689,512	37,672,371
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable Revenue	5,083,882	643,339	783,405	6,510,626
Total deferred inflows of resources	5,083,882	643,339	783,405	6,510,626
<b>FUND BALANCES</b>				
<b>Nonspendable:</b>				
Inventory	116,350	-	-	116,350
Prepaid expenditures	439,433	44,315	613,874	1,097,622
<b>Restricted:</b>				
Debt service	-	-	5,934,510	5,934,510
Special revenue	-	7,596,412	13,576,459	21,172,871
Capital projects	-	-	11,347,306	11,347,306
<b>Committed:</b>				
Pending litigation	500,000	-	-	500,000
Indigent Defense	500,000	-	-	500,000
Equipment	69,742	82,087	-	151,829
Capital Projects	-	-	-	-
<b>Unassigned</b>	<b>22,357,478</b>	<b>-</b>	<b>-</b>	<b>22,357,478</b>
Total fund balances	23,983,003	7,722,814	31,472,149	63,177,966
Total liabilities, deferred inflows of resources and fund balances	\$ 43,078,188	\$ 9,337,709	\$ 54,945,066	\$ 107,360,963

The notes to the financial statements are an integral part of this statement

**CAMERON COUNTY, TEXAS**  
**Reconciliation of the Balance Sheet of Governmental Funds**  
**To the Statement of Net Position**  
**For the Fiscal Year Ended September 30, 2017**

Amounts reported for governmental activities in the statement of Net Position (page 43) are different because:

Total Fund Balances - Governmental Funds (page 46)	\$ 63,177,966
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	207,635,950
Other long-term assets are not available to pay for the current period expenditures and, therefore, are reported as unavailable revenue in the funds.	6,510,626
Internal service funds are used by management to charge costs of employee benefits . The assets and liabilities of the internal service fund are included in governmental activities in the statement of net position.	1,726,618
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds (page 66).	(129,708,026)
Long term debt (Note 2A) (77,261,151)	
OPEB (30,040,570)	
NPL (22,406,305)	
Deferred inflows of resources from pension are not due and payable in the current period and are not reported in the funds.	(3,976,600)
Deferred outflows of resources from pension are not available to pay in the current period and are not reported in the funds.	<u>20,838,565</u>
Net position of governmental activities	<u><u>\$ 166,205,099</u></u>

The notes to the financial statements are an integral part of this statement

**CAMERON COUNTY, TEXAS**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017**

	General	Road & Bridge Fund	Other Governmental Funds	Total Governmental Funds
<b>REVENUES</b>				
Taxes	\$ 53,131,563	\$ 7,577,480	\$ 10,247,958	\$ 70,957,001
Licenses and permits	575,046	3,495,571	-	4,070,617
Intergovernmental	5,835,273	733,062	24,738,180	31,306,515
Charges for services	7,635,690	-	512,354	8,148,044
Fines and forfeitures	6,820,528	-	55,981	6,876,509
Miscellaneous	4,634,295	208,861	2,667,340	7,510,496
<b>TOTAL REVENUES</b>	<b>78,632,395</b>	<b>12,014,974</b>	<b>38,221,813</b>	<b>128,869,182</b>
<b>EXPENDITURES</b>				
Current:				
General government	18,653,285	-	1,129,741	19,783,026
Law enforcement and public safety	59,547,490	-	13,848,415	73,395,905
Highways and streets	-	11,038,404	2,809,175	13,847,579
Health	2,835,316	-	7,221,995	10,057,311
Welfare	4,878,492	-	6,087,185	10,965,677
Capital outlay	3,641,313	750,572	11,112,918	15,504,803
Debt Service:				
Bond issuance cost	-	-	-	-
Principal retirement	-	962,408	6,525,312	7,487,720
Interest and fiscal charges	-	30,180	2,948,175	2,978,355
<b>TOTAL EXPENDITURES</b>	<b>89,555,896</b>	<b>12,781,564</b>	<b>51,682,916</b>	<b>154,020,376</b>
Excess (deficiency) of Revenues Over (Under) Expenditures	(10,923,501)	(766,590)	(13,461,103)	(25,151,194)
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of capital assets	214,501	-	13,764	228,265
Bond Issuance	-	-	-	-
Discount on bonds issued	-	-	-	-
Premium on bonds issued	-	-	-	-
Refunding Bonds Issued	-	-	-	-
Payment to refunded Bond Escrow Agent	-	-	-	-
Financing Proceeds	-	-	-	-
Capital lease financing	819,940	685,255	-	1,505,195
Transfers in	8,554,670	-	1,344,607	9,899,277
Transfers (out)	(1,202,678)	(69,379)	(209,961)	(1,482,018)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>8,386,433</b>	<b>615,876</b>	<b>1,148,410</b>	<b>10,150,719</b>
Net change in fund balances	(2,537,068)	(150,714)	(12,312,693)	(15,000,475)
Fund Balances - beginning	26,520,071	7,873,528	43,784,842	78,178,441
Prior Period Adjustment	-	-	-	-
<b>FUND BALANCES - ending</b>	<b>\$ 23,983,003</b>	<b>\$ 7,722,814</b>	<b>\$ 31,472,149</b>	<b>\$ 63,177,966</b>

The notes to the financial statements are an integral part of this statement.

**CAMERON COUNTY, TEXAS**  
**Reconciliation of the Statement of Revenues,**  
**Expenditures and Changes in Fund Balances of Governmental Funds**  
**To the Statement of Activities**  
**For the Fiscal Year Ended September 30, 2017**

Amounts reported for governmental activities in the statement of activities (page 45) are different because:

Net change in fund balances - total governmental funds (page 48)	\$ (15,000,475)
--	-----------------

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period. (Note 2B)	1,467,624
---	-----------

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds	86,887
---	--------

The net effect of various miscellaneous transactions involving capital assets (i.e., sales and donations) is to increase net position.	(107,101)
--	-----------

The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of issuance costs, premiums, discounts and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items. (Note 2B)	6,280,058
--	-----------

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. (Note 2C)	(6,770,508)
---	-------------

OPEB Expenses	1,473,623	
Pension Expense	<u>5,296,885</u>	

Internal service fund is used by management to charge the costs of health benefits to individual funds. The net revenue (loss) of certain activities of the internal service fund is reported with governmental activities.	<u>504,688</u>
---	----------------

Change in net position of governmental activities (page 45)	<u><u>\$ (13,538,827)</u></u>
---	-------------------------------

The notes to the financial statements are an integral part of this statement

**CAMERON COUNTY, TEXAS**  
**STATEMENT OF NET POSITION**  
**Proprietary Funds**  
**SEPTEMBER 30, 2017**

	<b>BUSINESS-TYPE ACTIVITIES-ENTERPRISE FUNDS</b>				<b>Governmental Activities Internal Service Fund</b>
	<b>Toll Bridge System</b>	<b>Park System</b>	<b>Nonmajor Enterprise Funds</b>	<b>Total Enterprise Funds</b>	
<b>ASSETS</b>					
Current Assets:					
Cash and cash equivalents	\$ 7,483,862	\$ 5,670,629	\$ 851,134	\$ 14,005,625	\$ 2,724,315
Construction Fund Cash	2,497,503	20,813,956	-	23,311,459	-
Revenue Bond Debt Service Fund Cash	1,571,518	-	-	1,571,518	-
Revenue Bond Debt Reserve Fund Cash	2,055,088	1,896,823	-	3,951,911	-
Reserves-Other	-	9,743	-	9,743	-
Operating Reserve Fund Cash	-	2,235,000	-	2,235,000	-
Total Cash and cash equivalents	13,607,971	30,626,151	851,134	45,085,256	2,724,315
Accounts receivable - trade(Note 4)	127,085	43,551	18,335	188,971	819,701
Inventory	-	792	-	792	-
Due from other funds (Note 10)	3,105,358	-	-	3,105,358	-
Prepaid expenses and other assets	61,159	81,802	496,230	639,191	104,640
Total Current Assets	16,901,573	30,752,296	1,365,699	49,019,568	3,648,656
Capital Assets:(Note 6)					
Buildings	3,730,064	10,869,402	1,327,095	15,926,561	-
Improvements other than buildings	35,250,823	7,895,910	11,034,272	54,181,005	-
Equipment	1,623,127	4,540,325	887,693	7,051,145	-
Other structures	2,118,400	5,994,695	-	8,113,095	-
Accumulated depreciation	(25,272,445)	(18,656,740)	(10,227,976)	(54,157,161)	-
Net capital assets	17,449,969	10,643,592	3,021,084	31,114,645	-
Construction in progress	3,152,121	4,875,064	-	8,027,185	-
Land	4,037,468	1,718,384	308,000	6,063,852	-
Total Capital Assets	24,639,558	17,237,040	3,329,084	45,205,682	-
<b>TOTAL ASSETS</b>	<b>41,541,131</b>	<b>47,989,336</b>	<b>4,694,783</b>	<b>94,225,250</b>	<b>3,648,656</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Deferred Outflows of resources for Pensions	1,116,210	761,209	-	1,877,419	-
Total deferred outflows of resources	1,116,210	761,209	-	1,877,419	-
Total Assets plus Deferred Outflows of Resources	42,657,341	48,750,545	4,694,783	96,102,669	3,648,656
<b>LIABILITIES</b>					
Current Liabilities					
Accounts payable	669,029	613,836	43,961	1,326,826	975,368
Wages and fringe payable	130,904	120,857	256	252,017	6,943
Accrued compensated absences	37,529	74,765	-	112,294	-
Accrued interest payable	-	147,871	-	147,871	-
Due to other funds	1,901,483	-	108	1,901,591	57,486
Due to other governments	407,415	-	-	407,415	882,241
Deposits	202,519	201,592	-	404,111	-
Retainage payable	33,000	-	-	33,000	-
Leasehold deposits	16,817	-	-	16,817	-
Reserve	75,688	6,268	-	81,956	-
Noncurrent Liabilities Due within One year:					
Capital Lease Payable	-	245,655	-	245,655	-
Certificates of obligation	785,825	668,865	-	1,454,690	-
Revenue Bonds	1,060,000	-	-	1,060,000	-
Total current liabilities	5,320,209	2,079,709	44,325	7,444,243	1,922,038

(Continued)

CAMERON COUNTY, TEXAS  
STATEMENT OF NET POSITION  
Proprietary Funds  
SEPTEMBER 30, 2017

	BUSINESS-TYPE ACTIVITIES-ENTERPRISE FUNDS				Governmental Activities Internal Service Fund
	Toll Bridge System	Nonmajor Enterprise Funds	Park System	Total Enterprise Funds	
Due in more than one year:					
Certificates of Obligation (Note 12)	9,274,450	-	30,217,772	39,492,222	-
Revenue Bonds	615,000	-	-	615,000	-
Less: Unamortized insurance costs	49,555	-	-	49,555	-
Capital Lease Payable	-	-	336,997	336,997	-
OPEB Liability	1,748,751	-	1,056,726	2,805,477	-
Net Pension Liability	1,231,116	-	984,892	2,216,008	-
Total Noncurrent Liabilities	12,918,872	-	32,596,387	45,515,259	-
<b>TOTAL LIABILITIES</b>	18,239,081	44,325	34,676,096	52,959,502	1,922,038
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Deferred inflows of resources for Pensions	217,097	-	148,251	365,348	-
Total deferred inflows of resources	217,097	-	148,251	365,348	-
Total Liabilities plus Deferred Inflows of Resources	18,456,178	44,325	34,824,347	53,324,850	1,922,038
<b>NET POSITION</b>					
Net investment in capital assets	15,451,339		5,780,963	24,561,386	-
Restricted for Revenue Bond Debt Service	1,571,518		1,896,823	3,468,341	-
Restricted for Revenue Bond Debt Reserve	2,055,088		-	2,055,088	-
Restricted for Revenue Bond Operating Reserve	250,000		2,235,000	2,485,000	-
Restricted for Beach Maintenance	-		-	-	-
Restricted for Construction	2,497,503		800,744	3,298,247	-
Restricted for Donations	-		9,743	9,743	-
Unrestricted	2,375,715	1,321,374	3,202,925	6,900,014	1,726,618
<b>TOTAL NET POSITION</b>	<b>\$ 24,201,163</b>	<b>\$ 4,650,458</b>	<b>\$ 13,926,198</b>	<b>\$ 42,777,819</b>	<b>\$ 1,726,618</b>

The notes to the financial statements are an integral part of this statement

**CAMERON COUNTY, TEXAS**  
**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION**  
**PROPRIETARY FUNDS**  
For The Fiscal Year Ended September 30, 2017

	<b>BUSINESS-TYPE ACTIVITIES-ENTERPRISE FUNDS</b>				<b>Governmental Activities Internal Service Fund</b>
	<b>TOLL BRIDGE SYSTEM</b>	<b>PARK SYSTEM</b>	<b>Nonmajor Enterprise Funds</b>	<b>TOTAL</b>	
<b>OPERATING REVENUES</b>					
Charges for services	\$ 19,145,753	\$ 3,940,079	\$ 1,122,609	\$ 24,208,441	\$ 14,910,807
Rental income	430,200	5,072,160	31,156	5,533,516	-
Other	740	381,469	44,443	426,652	8
<b>TOTAL OPERATING REVENUES</b>	<b>19,576,693</b>	<b>9,393,708</b>	<b>1,198,208</b>	<b>30,168,609</b>	<b>14,910,815</b>
<b>OPERATING EXPENSES</b>					
Salary, wages and fringe benefits	3,007,670	3,499,486	157,638	6,664,794	186,247
Employee Benefits	886,962	65,494	-	952,456	-
Pension Expense	416,795	363,865	-	780,660	-
Supplies	101,557	275,418	18,552	395,527	1,547
Repairs and maintenance	65,503	241,637	11,272	318,412	-
Professional services	46,630	6,647	-	53,277	54,158
Insurance	107,974	38,785	5,633	152,392	-
Travel	15,789	2,759	-	18,548	708
Advertising	5,044	4,409	-	9,453	-
Taxes	-	8,557	-	8,557	-
Medical claims	-	-	17,358	17,358	12,723,804
Utilities	110,344	1,137,476	83,721	1,331,541	-
Depreciation and amortization	1,494,128	1,097,194	254,461	2,845,783	-
Miscellaneous	55,936	32,535	36,107	124,578	725
Equipment and land rental	-	15,772	-	15,772	-
Administration fees	-	-	18,332	18,332	-
Contractual services	19,779	800,080	635,950	1,455,809	2,140,132
<b>TOTAL OPERATING EXPENSES</b>	<b>6,334,111</b>	<b>7,590,114</b>	<b>1,239,024</b>	<b>15,163,249</b>	<b>15,107,321</b>
<b>OPERATING INCOME (LOSS)</b>	<b>13,242,582</b>	<b>1,803,594</b>	<b>(40,816)</b>	<b>15,005,360</b>	<b>(196,506)</b>
<b>NON-OPERATING REVENUES (EXPENSES)</b>					
Interest income	87,714	228,207	2,669	318,590	8,680
Interest expense and fiscal agent fees	(588,369)	(1,077,421)	-	(1,665,790)	-
Insurance proceeds - net of related losses	-	-	-	-	-
Capital Grant - Expenses	-	(947,363)	-	(947,363)	-
Aid to / from other governments	(3,390,651)	-	59,236	(3,331,415)	-
<b>TOTAL NON-OPERATING REVENUES (EXPENSES)</b>	<b>(3,891,306)</b>	<b>(1,796,577)</b>	<b>61,905</b>	<b>(5,625,978)</b>	<b>8,680</b>
Income (Loss) before Capital Contributions and transfers	9,351,276	7,017	21,089	9,379,382	(187,826)
Capital Grant and Contributions	-	769,872	-	769,872	-
Transfers (out)	(8,985,432)	(124,341)	-	(9,109,773)	-
Transfers in	-	-	-	-	692,514
<b>CHANGE IN NET POSITION</b>	<b>365,844</b>	<b>652,548</b>	<b>21,089</b>	<b>1,039,481</b>	<b>504,688</b>
Net Position - Beginning of year	23,527,769	13,089,120	4,629,369	41,246,258	1,221,930
Prior Period Adjustment	307,550	184,530	-	492,080	-
<b>Net Position - End of year</b>	<b>\$ 24,201,163</b>	<b>\$ 13,926,198</b>	<b>\$ 4,650,458</b>	<b>\$ 42,777,819</b>	<b>\$ 1,726,618</b>

The notes to the financial statements are an integral part of this statement

**CAMERON COUNTY, TEXAS**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
**For The Fiscal Year Ended September 30, 2017**

	<b>BUSINESS-TYPE ACTIVITIES-ENTERPRISE FUNDS</b>				<b>Governmental Activities Internal Service Fund</b>
	<b>TOLL BRIDGE SYSTEM</b>	<b>PARK SYSTEM</b>	<b>Nonmajor Enterprise Funds</b>	<b>TOTAL</b>	
Cash Flows From Operating Activities:					
Cash received from customers	\$ 19,512,959	\$ 9,370,875	\$ 1,163,044	\$ 30,046,878	\$ 14,596,278
Cash received from other operating activities	430,940	-	45,084	476,024	8
Cash payments for goods and services	(1,328,279)	(2,772,610)	(1,327,731)	(5,428,620)	(13,666,327)
Cash payments to employees	(3,722,856)	(3,381,154)	(157,382)	(7,261,392)	(179,823)
Cash Provided (Used) by Operating Activities	<u>14,892,764</u>	<u>3,217,111</u>	<u>(276,985)</u>	<u>17,832,890</u>	<u>750,136</u>
Cash Flows From Non-Capital Financing Activities:					
Aid (to) from other governments	-	-	-	-	-
Insurance Proceeds	-	-	-	-	-
Transfers in	-	-	-	-	692,514
Transfers (out)	(8,985,432)	(124,341)	-	(9,109,773)	-
Cash Provided (Used) for Non-Capital Financing Activities	<u>(8,985,432)</u>	<u>(124,341)</u>	<u>-</u>	<u>(9,109,773)</u>	<u>692,514</u>
Cash Flows From Capital and Related Financing Activities:					
Payments for capital acquisitions	(1,025,940)	(4,534,645)	(59,236)	(5,619,821)	-
Financing for additions and Improvements	-	-	-	-	-
Intergovernment agreement	(3,390,651)	-	-	(3,390,651)	-
Capital Grants and Contributions	-	769,872	59,236	829,108	-
Capital Grants -Expenses	-	(947,363)	-	(947,363)	-
Bond issuance cost	-	(163,968)	-	(163,968)	-
Lease Payments	-	78,799	-	78,799	-
Interest paid	-	(1,076,671)	-	(1,076,671)	-
Principal payments	(1,823,979)	(633,641)	-	(2,457,620)	-
Fiscal agent fees	(588,369)	(750)	-	(589,119)	-
Cash Provided/(Used) for Capital and Related Financing Activities	<u>(6,828,939)</u>	<u>(6,508,367)</u>	<u>-</u>	<u>(13,337,306)</u>	<u>-</u>
Cash Flows From Investing Activities:					
Receipts of interest	87,714	228,207	2,669	318,590	8,680
Cash Provided by Investing Activities	<u>87,714</u>	<u>228,207</u>	<u>2,669</u>	<u>318,590</u>	<u>8,680</u>
Increase (decrease) in cash and cash equivalents	(833,893)	(3,187,390)	(274,316)	(4,295,599)	1,451,330
Cash and cash equivalents, October 1, 2016	14,441,864	33,813,541	1,125,450	49,380,855	1,272,985
<b>CASH AND CASH EQUIVALENTS, SEPTEMBER 30, 2017</b>	<u><b>\$ 13,607,971</b></u>	<u><b>\$30,626,151</b></u>	<u><b>\$ 851,134</b></u>	<u><b>\$ 45,085,256</b></u>	<u><b>2,724,315</b></u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:					
Operating income (Loss)	\$ 13,242,582	\$ 1,803,594	\$ (40,816)	\$ 15,005,360	\$ (196,506)
Adjustments to Reconcile Operating Income (Loss) to Cash Provided (Used) by Operating Activities:					
Depreciation	1,494,128	1,097,194	254,461	2,845,783	-
Decrease (increase) in Post employment benefits expense	98,241	65,494	-	163,735	-
Pension Expense	318,554	363,865	-	682,419	-
Decrease (increase) in accounts receivable	(6,831)	73,998	9,920	77,087	(314,529)
Decrease (increase) in prepaids and other assets	17,832	(55,982)	(491,956)	(530,106)	29,734
Decrease (increase) in inventory	-	240	-	240	-
Decrease (increase) in Due from other Funds	261,136	-	-	261,136	1,135,290
Decrease (increase) in Due from other governments	-	-	-	-	-
Increase (Decrease) in accounts payable	466,920	(260,585)	(8,958)	197,377	(24,021)
Increase (Decrease) in wages and fringe payable	119,618	108,299	256	228,173	6,424
Increase (Decrease) in compensated absences payable	17,152	10,033	-	27,185	-
Increase (Decrease) in reserve payable	-	(951)	-	(951)	-
Increase (Decrease) in accrued interest payable	-	108,743	-	108,743	-
Increase (Decrease) in deposit payable	1,500	-	-	1,500	-
Increase (Decrease) in retainage payable	25,735	-	-	25,735	-
Increase (Decrease) in due to other funds	(1,233,137)	-	108	(1,233,029)	57,486
Increase (Decrease) in due to other governments	59,559	-	-	59,559	56,258
Increase (Decrease) in deferred revenue	-	-	-	-	-
Increase (Decrease) in deposits	9,775	(96,831)	-	(87,056)	-
<b>CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>	<u><b>\$ 14,892,764</b></u>	<u><b>\$ 3,217,111</b></u>	<u><b>\$ (276,985)</b></u>	<u><b>\$ 17,832,890</b></u>	<u><b>\$ 750,136</b></u>

The notes to the financial statements are an integral part of this statement



**CAMERON COUNTY, TEXAS**  
**STATEMENT OF FIDUCIARY NET POSITION**  
**FIDUCIARY FUNDS**  
**September 30, 2017**

	Private Purpose Trust Funds	Agency Funds
<b>ASSETS</b>		
Cash and cash equivalents	\$ 8,023,421	\$ 12,420,788
Investments	9,746,459	-
<b>TOTAL ASSETS</b>	<b>17,769,880</b>	<b>12,420,788</b>
<b>LIABILITIES</b>		
Accounts payable	\$ -	\$ 2,402,062
Deposits	-	3,016
Due to other governments	-	8,263,996
Fees payable	-	1,751,714
<b>TOTAL LIABILITIES</b>	<b>-</b>	<b>12,420,788</b>
<b>NET POSITION</b>		
Net position held in trust	<b>\$ 17,769,880</b>	<b>\$ -</b>

The notes to the financial statements are an integral part of this statement.

**CAMERON COUNTY, TEXAS**  
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
**FIDUCIARY FUNDS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2017**

	Private Purpose Trust Funds
ADDITIONS:	
Contributions:	
Registry	\$ 13,045,337
Miscellaneous	-
	<hr/>
Total contributions	13,045,337
Investment earnings:	
Interest	175,380
	<hr/>
Total investment earnings	175,380
Total additions	<hr/> 13,220,717 <hr/>
DEDUCTIONS:	
Judgments	11,126,878
Administrative expenses	18,101
	<hr/>
Total deductions	11,144,979
Change in net position	2,075,738
Net position - beginning	<hr/> 15,694,142 <hr/>
Net position - ending	<hr/> \$ 17,769,880 <hr/>

The notes to the financial statements are an integral part of this statement.

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2017

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accounting and reporting policies of the County reflected in the accompanying financial statements conform to accounting principles generally accepted in the United States of America applicable to state and local governments.

Accounting principles generally accepted in the United States of America for local governments are those promulgated by the Governmental Accounting Standards Board (GASB) in *Governmental Accounting and Financial Reporting Standards*.

The financial report has been prepared in accordance with GASB Statement No. 34, "*Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*", issued in June 1999 and implemented by the County in FY 2003. The most significant accounting and reporting policies of the County are described in the following notes to the financial statements.

**A. Reporting Entity**

Cameron County (the County) is a public corporation and a political subdivision of the State of Texas. A Commissioners' Court, composed of four (4) elected County Commissioners and one elected County Judge, governs the County. The County provides a vast number of services, including public safety, administration of justice, health and human services, culture and recreation, public improvements and general administration.

As required by GAAP, the financial statements of the reporting entity include those of the County (the primary government) and its component units in conformity with GASB Statement 14 "The Financial Reporting Entity", which supersedes all previous pronouncements issued by GASB and the National Council of Governmental (NCGA) for defining the reporting entity.

In accordance with GASB Statement 39 *Determining Whether Certain Organizations are Component Units* and GASB 61 *The Financial Reporting Entity: Omnibus-an amendment of GASB Statements No. 14 and No. 34*, a financial reporting entity consists of the primary government and its component units. Component units are legally separate organizations for which the elected officials of the County are financially accountable, or the relationship to the County is such that exclusion would cause the County's financial statements to be misleading or incomplete. Blended component units, although legally separate entities are, in substance, part of the County's operations, and data from these units are combined with data of the County. On the other hand, each discretely presented component unit is reported in a separate column in the combined statements to emphasize it is legally separate from the primary government.

**Discretely Presented Component Units.** The component unit columns in the combined financial statements include the financial data of the County's component units.

The Cameron County Regional Mobility Authority (CCRMA) was created by the State of Texas on September 30, 2004. The CCRMA is authorized to construct, maintain, repair and operate turnpike projects at locations authorized by the State Department of Transportation. The CCRMA receives its revenues from tolls, fees and rent from the operation of turnpike projects. The CCRMA was formed through the efforts of Cameron County, Texas. Although the CCRMA is a legally separate entity, it is included as a discretely presented component unit of the government of Cameron County, Texas, because the Commissioners' Court appoints six of the seven Directors to the CCRMA Board.

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2017

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**A. Reporting Entity (continued)**

The Commissioners' Court can influence operations significantly by the appointment of directors. CCRMA also has fiscal dependency on Cameron County.

Separate financial statements may be obtained from:

Cameron County Regional Mobility Authority  
1100 E. Monroe  
Brownsville, Texas 78520

Cameron County Health Care Funding District (CCHCFD) was created by Cameron County Commissioners Court on July 2, 2013 pursuant to V.T.C.A., Health and Safety Code, Section 288.002, per Senate Bill 1623. This district is governed by the five (5) members of commissioners court. The purpose of this District is to generate revenue from a mandatory payment required by the District to provide the nonfederal share of a Medicaid supplemental payment program; mandatory payments are based on Hospital Net Patient Revenue. Revenue generated in this fund may only be used to: fund intergovernmental transfers to the state to provide the nonfederal share of a Medicaid supplemental payment program, subsidize indigent programs, administrative expenses of the district, refund a mandatory payment collected in error and refund the paying hospitals the proportionate share of money received from Health and Human Services Commission that is not used. The Cameron County Health Care Funding District is a component unit of county government and is not a separate political subdivision of the State. The Commissioners Court serve as the "Directors" of this district and can influence operations of the CCHCFD.

Cameron County Emergency Services District # 1 (CCESD#1) is a separate political subdivision organized under Article III, Section 48-e, of the Texas Constitution, as proposed by S.J.R. No. 27, Act to the 70th Legislature, Regular Session, 1987, and adopted by the voters to supply the rural areas with fire and ambulance services. The Emergency Services District is a legally separate entity and as of fiscal year end 9/30/17, is not included as a discretely presented component unit of the government of Cameron County, Texas. Although Commissioners' Court appoints all members to the District's Board Cameron County as the Primary Government is not financially accountable or closely related. CCESD#1 is not fiscally dependent on County, there is no financial burden, nor does the County have a majority equity interest. County does not have a fiduciary responsibility to CCESD#1 and is thus removed as a component unit of Cameron County. Funding for the Cameron County Emergency Services District # 1's activities is generated through its ability to tax property owners within the District's unincorporated areas, and all debt incurred by the District is the responsibility of the District. Complete financial statements may be obtained from:

Cameron County Emergency Services District #1  
c/o Cameron County Program Development and Management  
1100 E. Monroe Street  
Brownsville, Texas 78520

Cameron County created Cameron County Spaceport Development Corporation (CCSDC) in 2013, a domestic nonprofit corporation, as authorized by Chapter 507 of the Texas Local Government Code. This corporation was created in support and to benefit the promotion and development of a spaceport project in Cameron County. This corporation is managed by seven board members as appointed by Cameron County Commissioners, the governing body of Cameron County.

**Condensed Financial Statements.** The following are condensed financial statements of each discretely presented component unit disclosed above. The fiscal year end for each of the discretely presented component units is as follows: Cameron County Regional Mobility Authority, September 30, 2017, Cameron County Health Care Funding District, September 30, 2017 and Cameron County Spaceport Development Corporation, September 30, 2017.

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2017

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**A. Reporting Entity (continued)**

	<b>Cameron County Regional Mobility Authority</b>	<b>Cameron County Health Care Funding</b>	<b>Cameron County Spaceport Development Corporation</b>	<b>Total Component Units</b>
<b>Condensed Balance Sheet</b>				
<b>ASSETS</b>				
Current Assets	\$ 10,662,724	\$ 13,709,690	\$ 15,375	\$ 24,387,789
Capital Assets	173,117,131	-	-	173,117,131
Total Assets	183,779,855	13,709,690	15,375	197,504,920
Deferred Pension Outflows	104,696	-	-	104,696
Total Assets and Deferred Outflows of Resources	\$ 183,884,551	\$ 13,709,690	\$ 15,375	\$ 197,609,616
<b>LIABILITIES</b>				
Current Liabilities	3,508,080	2,573,462	-	6,081,542
Due to other governments	15,930,300	6,077,803	-	22,008,103
Noncurrent Liabilities	118,317,296	-	-	118,317,296
Total Liabilities	137,755,676	8,651,265	-	146,406,941
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred inflows related to bond refunding	771,945	-	-	771,945
Deferred inflow related to pension	3,826	-	-	3,826
Total Deferred Inflows of Resources	775,771	-	-	775,771
<b>NET POSITION</b>				
Net investment in capital assets	29,483,264	-	-	29,483,264
Restricted	14,051,439	5,058,425	15,375	19,125,239
Unrestricted	1,818,401	-	-	1,818,401
Total Net Position	45,353,104	5,058,425	15,375	50,426,904
Total Liabilities and Deferred Inflows of Resources and Net Position	\$ 183,884,551	\$ 13,709,690	\$ 15,375	\$ 197,609,616
<b>REVENUES</b>				
Property Tax	\$ 268,848	\$ -	\$ -	\$ 268,848
Charges for Services	5,739,339	18,026,605	-	23,765,944
Intergovernmental	-	-	2,633,356	2,633,356
Investment Earnings	28,083	23,797	-	51,880
Total Revenues	6,036,270	18,050,402	2,633,356	26,720,028
<b>EXPENSES</b>				
Charges for Services	5,422,975	16,742,252	2,633,356	24,798,583
Excess of Revenues over Expenses	613,295	1,308,150	-	1,921,445
Interest Expense	(3,157,666)	-	-	(3,157,666)
Capital Contribution	1,385,000	-	-	1,385,000
Due to Others	-	-	-	-
Total net position—Beginning	46,512,475	3,750,275	15,375	50,278,125
Total Net Position - Ending	\$ 45,353,104	\$ 5,058,425	\$ 15,375	\$ 50,426,904

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2017

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**B. Government-wide and fund financial statements (continued)**

The **government-wide financial statements** include the statement of net position and the statement of activities. Government-wide statements report, except for County fiduciary activity, information on all of the activities of the County and its component units. The effect of interfund transfers has been removed from the government-wide statements but continues to be reflected on the fund statements. Governmental activities are supported mainly by taxes, licenses and permits, charges from services, fines and forfeitures and intergovernmental revenues. The primary government is reported separately from the component units within the government-wide statements. The statement of activities reflects the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include 1) charges for customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included in program revenues are reported as general revenues.

Separate **fund financial statements** are provided for governmental funds, proprietary fund and fiduciary funds even though the latter are excluded from the government-wide financial statements. The General Fund, Road & Bridge Fund meet the criteria as **major governmental funds**. Each major fund is reported in separate columns in the fund financial statements. Non-major funds include other Special Revenue, Capital Project and Debt Service Funds. The combined amounts for these funds are reflected in a single column in the fund Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balances. Detailed statements for non-major funds are presented within Combining and Individual Fund Statements and Schedules.

**C. Measurement Focus, Basis of Accounting and Financial Statement Presentation**

The **government-wide financial statements** are reported using the economic resources measurement focus and the accrual basis of accounting. This measurement focus is also used for the proprietary and fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Revenue from forfeitures and fines are recognized when they have been assessed, adjudicated and earned. Major revenue types, which have been accrued, are district clerk and county clerk fees, justice of the peace fees, intergovernmental revenue and charges for services. Grants and similar items are recognized as revenue when all applicable eligibility imposed by the provider is met.

Revenues are classified as *program revenues* and *general revenues*. Program revenues include 1) charges to customers or applicants for goods, services or privileges provided, 2) operating grants and contributions and 3) capital grants and contributions. General revenues include all taxes and grants not restricted to specific programs and investment earnings.

**Governmental fund level financial statements** are reported using current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Measurable and available revenues include revenues expected to be received within 60 days after the fiscal year ends. Receivables which are measurable but not collectible within 60 days after the end of the fiscal period are reported as deferred revenue. Property taxes which were levied prior to September 30, 2017, and became due October 1, 2017 have been assessed to finance the budget of the fiscal year beginning October 1, 2017 and, accordingly, have been reflected as deferred revenue and taxes receivable in the fund financial statements

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2017

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**C. Measurement Focus, Basis of Accounting and Financial Statement Presentation (continued)**

at September 30, 2017. Expenditures generally are recorded when a fund liability is incurred; however, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when the liability has matured and payment is due.

The government reports the following major governmental funds:

**The General Fund** is the general operating fund of the County and is always classified as a major fund. The General Fund is used to account for all financial resources except those required to be accounted for in another fund. Major revenue sources include property taxes, charges for services, intergovernmental revenues and investment of idle funds. Primary expenditures are for general administration, public safety, health, welfare, and capital acquisition.

**The Road & Bridge Fund** is used to account for the revenues restricted for the funding of road repairs and improvements and all related expenditures related to the County roads. Revenues are supported by the property tax rate as adopted by Commissioner's Court during the budget process in addition to fees from licenses and permits and intergovernmental revenue.

Other fund types include special revenue funds, capital projects funds and debt service funds which are considered nonmajor funds.

**Proprietary fund level financial statements** are used to account for activities, which are similar to those often found in the private sector. The measurement focus is upon determination of net income, financial position and cash flows. The County's Proprietary funds include the Sheriff's Commissary, the Bridge System, the Park System and the Airport System enterprise funds. The Proprietary funds are accounted for using the accrual basis of accounting as follows:

1. Revenues are recognized when earned and expenses are recognized when the liabilities are incurred.
2. Current-year contributions, administrative expenses and benefit payments, which are not received or paid until the subsequent year, are accrued.

Proprietary funds distinguish operating revenues and expenses from non-operating. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations.

Major proprietary funds are the Bridge System and Parks funds. The Bridge System is used to account for international crossings at points of entry. Usage of this fund accounts for the operation and maintenance of the international bridges and is financed primarily through user charges. The Park System accounts for the operation and maintenance of county managed beaches and is financed by user fees.

**Fiduciary fund level financial statements** include fiduciary funds held in a trustee or agency capacity for parties outside the government and cannot be used to support the government's own purposes. County reports private-purpose trust funds (Trusts Funds) for funds where the principal and interest funds are held to benefit certain beneficiaries for a defined period of time. These private purpose trust funds may never be used to report government programs as they provide specific benefits to specific beneficiaries.

Agency funds do not involve a formal trust agreement. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. These agency funds serve custodial purposes for the District and County Clerks Fee Accounts, Tax Office and Law Enforcement Judicial Offices. Fiduciary funds in custody for county government purposes are accrued for recognition in financial reports.

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2017

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**C. Measurement Focus, Basis of Accounting and Financial Statement Presentation (continued)**

**Internal Service Fund financial statements** include the administration of the health and life benefits program provided to active and retired employees and their dependents. Premiums are paid into this fund from all county programs; contributions are used to pay claims, administrative costs and claims reserves.

**D. Assets, liabilities and net position or equity**

**1. Deposits and Investments**

The County's cash and cash equivalents are considered to be cash on hand, demand deposits and short term investments. State statutes and the County's official Investment Policy authorize the County to invest in obligations of the U. S. Treasury, commercial paper, repurchase agreements, Bankers' acceptances, money market mutual funds and direct obligations of the State of Texas.

The County records investments at fair value in accordance with provisions of GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools* as superseded by GASB Statement No. 72, *Fair Value Measurement and Application*, which took effect for reporting periods after June 15, 2015. All investment income is recognized as revenue in the appropriate fund's statements of activity and or statement of revenues, expenditures and changes in fund balance. Participation in First Public Lone Star Investment Pool maintains a net asset value of one dollar and its dollar-weighted average maturity is 60 days or less.

**2. Receivables and payables**

**Accounts Receivable**

Property taxes are levied based on taxable value at January 1 prior to September 30 and become due October 1 and past due after January 31. Accordingly, receivables and revenues for property taxes are reflected on the government-wide statement based on the full accrual method of accounting. Property tax receivables for prior year's levy are shown net of an allowance for uncollectible.

Accounts receivables from other governments include amounts due from grantors for approved grants for specific programs and reimbursements for services performed by the County. Program grants are recorded as receivables and revenues at the time all eligibility requirements established by the provider have been met.

Reimbursements for services performed are recorded as receivables and revenues when they are earned in the government-wide statements. Included are fines and costs assessed by court action and billable services for certain contracts. Revenues received in advance of the costs being incurred are recorded as deferred revenue in the fund statements. Receivables are shown net of allowance for uncollectibles.

Lending or borrowing between funds is reflected as "due to or from" (current portion) or "advances to/from other funds" (non-current). Interfund activity reflected in "due to or from" is eliminated on the government-wide statements.

**3. Inventories and prepaid items**

Inventory is valued at average cost. Inventory in the General and Special Revenue Funds consists of expendable supplies held for consumption. In the General Fund, the cost is recorded as expenditure at the time the inventory items are used. In the Special Revenue Funds, inventory items expected to be used within a short period of time, are recorded as expenditures at the time of purchase; other inventory items



**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2017

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**3. Inventories and prepaid items (continued)**

are expensed when used. Reported inventories are offset by a reservation of fund balance which indicates they do not represent "available spendable resources."

**4. Deferred Outflows/Inflows of Resources**

Deferred outflows of resources represent a consumption of net position that applies to a future period(s) and will not be recognized as an outflow of resources (expense) until then. Deferred outflows consist of deferred costs on refunding debt obligations that are applicable to future period(s). Deferred inflows of resources are property tax revenue received for a future period.

In reporting advance refunding of debt, the difference between the reacquisition price and the net carrying amount of the old debt is recorded as unamortized reacquisition costs and reported as a deferred outflow of resources. These costs are amortized as components of interest expense over the shorter of the remaining life of the refunding or the refunded debt. Deferred outflow of resources due to refunding debt was recognized under Government Wide Statements of \$891,246. Pursuant to implementation of GASB Statement No. 68 in fiscal year 2016, the County recorded deferred outflow of resources of \$22,715,984 related to pension recognition. Deferred inflows of resources due to GASB Statement No. 68 were recognized of \$4,341,948.

**5. Capital Assets – Primary Government**

Capital assets, which include land, buildings and improvements, equipment and infrastructure assets (e.g., roads and bridges) are reported in the government-wide financial statements. Capital assets such as equipment are defined as assets with a cost of \$5,000 or more. Infrastructure assets include County-owned roads and bridges. Per implementation of GASB 72, acquisition value is used to measure the fair value of capital assets purchased or constructed. Fair value is the amount required to replace the present service capacity of an asset. Donated capital assets are recorded at estimated fair value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Capital assets are depreciated using the straight line method over the following estimated useful lives:

<u>ASSETS</u>	<u>Years</u>
Building	40
Furniture and fixtures	5
General equipment	5
Trucks	6
Cars	6
Computer hardware	5
Infrastructure	30

**6. Compensated Absences** – A liability for unused vacation and compensatory time for all full time employees is calculated and reported in the government-wide statements. For financial reporting, the following criteria must be met to be considered as compensated absences;

- a. leave or compensation is attributable to services already rendered
- b. leave or compensation is not contingent on a specific event (such as illness)

Per GASB Interpretation No. 6, liabilities for compensated absences are recognized in the fund statements to the extent the liabilities have matured (i.e. are due for payment). Compensated absences are accrued in the government-wide statements.

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2017

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**6. Compensated Absences (continued)**

**Primary Government** – The County’s permanent, full-time employees accrue 3.09 hours of vacation per pay period (biweekly) from date of employment to five years of service, 4.62 hours per pay period from 5 years to 15 years of service and 6.16 hours per pay period in excess of 15 years of continuous employment.

The maximum accrual is two, three or four weeks of vacation for the respective accrual categories specified. Upon termination from County employment, an employee shall be entitled to payment for total accrued but unused hours of vacation.

The County’s permanent, full-time employees accrue sick leave at the rate of 3.09 hours per pay period. Sick leave is paid to current employees if the employees are absent from work due to illness, injury or other situations requiring medical attention. An employee who leaves the employment of the County for any reason shall receive no compensation for accrued sick leave.

Amounts of accrued vacation leave are accrued in the government-wide financial statements.

**7. Subsequent Events**

Management has evaluated subsequent events through March 28, 2017, which is the date the financial statements were available to be issued.

**8. Implementation of Accounting Standards**

In the current fiscal year the County implemented the following new standards:

Statement No. 74, “Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans”. This Statement became effective for Cameron County beginning with year ending September 30, 2017. This Statement serves to improve the usefulness of information about postemployment benefits other than pensions (other postemployment benefits or OPEB) included in general purpose external financial reports of state and local governmental OPEB plans for making decisions and assessing accountability. The scope of this Statements includes OPEB plans-defined benefit and defined contribution – administered through trusts with plan assets. Cameron County does not have plan assets in an established trust and is currently meeting OPEB healthcare costs annually through the budget process. OPEB healthcare costs cease at member age of 65 and former employees pay a monthly premium.

GASB Statement 77, Tax Abatement Disclosures (GASB77), requires governments to provide information on the tax abatement effects on a local government’s a) sources and uses of financial resources, b) financial position and economic conditions and c) compliance with financial related legal or contractual requirements. Tax abatements serve as a tool to induce individuals and entities to invest in programs that are beneficial to the government and its citizens.

Statement No. 78, “Pensions Provided Through Certain Multiple-Employer Defined Benefit Pension Plans (GASB78)”. This Statement amends the scope of GASB 68 to exclude pensions provided to employees of state or local governmental employers through a cost sharing multiple-employer defined benefit pension plan that 1) is not a state or local governmental pension plan, 2) is used to provide defined benefit pensions both to employees of state or local governmental employers and 3) has no predominant state or local governmental employer. This Statement establishes requirements for recognition and measurement of pension expenses, expenditures and liabilities; and require supplementary information for pensions that have the characteristics described above.

Statement No. 80, “Blending Requirements for Certain Component Units-an amendment of GASB Statement No. 14”. This Statement amends the blending requirements for financial statement presentation of component units of all state and local governments. A not-for-profit corporation in which the primary government is the sole corporate member is to be considered a blended component unit by the local government. This criterion does

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2017

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**8. Implementation of Accounting Standards (continued)**

not apply to component units included in the financial reporting entity pursuant to the provisions of Statement No. 39, *Determining Whether Certain Organizations are Component Units*.

Statement No. 81. "Irrevocable Split-Interest Agreements".

This Statement enhances comparisons of financial statements by providing accounting and financial reporting guidance for these types of agreements where the government is the beneficiary. These types of agreements occur when a donor transfers resources to an intermediary to hold and administer for the benefit of a government and at least one other beneficiary. A government receiving resources must recognize assets liabilities and deferred inflows of resources at the inception of the agreement. This Statement did not have an impact on Cameron County.

**9. Long-term Obligations**

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities under governmental activities or proprietary fund type statement of net position. On new bond issues, bond premiums and discounts, as well as insurance costs, are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are recognized as an expense in the period incurred.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures in the period issued.

**10. Unemployment and Workers' Compensation Benefits**

The County is a reimbursing employer for unemployment compensation benefits. The County processes workers' compensation payments through a third-party administrator as the claims become due. These obligations are budgeted and paid from current resources (see Note 13).

**11. Fund Balance and flow assumptions**

Sometimes the government will fund outlays for a particular purpose from both restricted (e.g. restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted-net position and unrestricted-net position in the government wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. For the classification of fund balances in the governmental funds, the County considers expenditures to be funded from the most restrictive category first when more than one classification is available.

In the proprietary fund financial statements and in the government-wide financial statements, restricted net position is reported for amounts that are externally restricted by 1) creditors (e.g. bond covenants), grantors, contributors, or laws and regulations of other governments or 2) law through constitutional provision or enabling legislation.

GASB Statement 54 – *Fund Balance Reporting and Governmental Fund Type Definitions* was implemented by Cameron County as of fiscal year end 9/30/11. This statement sets a hierarchy that intends to determine to what extent a government is bound to observe spending constraints governing how it spends fund balance. The fund balances of governmental funds are defined as follows:

**Non-spendable** – these are funds that cannot be spent because they are not in spendable form, such as inventory or prepaid items or because they must be maintained intact. General fund has inventory costs classified as *non-spendable*.

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2017

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**11. Fund Balance and flow assumptions (continued)**

**Restricted** – these are funds that can be spent only for specific purposes and are subject to externally enforceable legal restrictions. Typically these restrictions are imposed by parties outside of the local government such as creditors through bond covenants, grantors and other governments through laws and regulations. All grants received by county government are classified as Special Revenue Funds with restricted usage. Capital Projects funded through debt issuance are classified as Restricted through bond covenants.

**Committed** – these are funds that can only be used for specific purposes pursuant to constraints imposed by formal action (court order) of the government’s highest level of decision-making authority. Commissioners Court adopted a policy mandating that committed amounts remain binding unless removed or rescinded by the governing body of the County.

To redeploy or modify committed fund balance, formal action requires a discussion agenda item at a duly posted Court meeting during which the proposed modifications are discussed after which a vote is taken and entered into the minutes of the Court. This is the official record of the governing body and are the requirements as adopted by Commissioners Court for any changes to committed fund balance. Cameron County Commissioners Court has committed funds of \$500,000 for any pending litigation that may arise during the year and \$500,000 for indigent defense costs in the event unanticipated costs are incurred.

**Assigned** – these funds are intended to be used for specific purposes as established by governing body.

**Unassigned** – these funds are available for any purpose. Positive amounts are reported only in the general fund.

Usage of fund balance that is available for spending is reserved to formal action approval of the government’s highest level of decision making authority. Through the budget process, fund balance usage is allowed only after the Commissioners Court official approval.

	<u>General Fund</u>	<u>Road &amp; Bridge</u>	<u>Other Governmental Funds</u>	<u>Total</u>
<b>Fund Balances</b>				
<i>Non-spendable</i>	\$ -	\$ -	\$ -	\$ -
Inventory	116,350	-	-	116,350
Prepaid	439,433	44,315	613,874	1,097,622
<i>Committed</i>	-	-	-	-
Pending Litigation	500,000	-	-	500,000
Indigent Defense	500,000	-	-	500,000
Equipment	69,742	82,087	-	151,829
<i>Restricted</i>	-	-	-	-
Highway& Streets	-	7,596,412	-	7,596,412
Capital Projects	-	-	11,347,306	11,347,306
Special Revenue	-	-	13,576,459	13,576,459
Reserve for Debt	-	-	-	-
Service	-	-	5,934,510	5,934,510
<i>Unassigned</i>	-	-	-	-
Fund Balance	22,357,478	-	-	22,357,478
<b>Totals</b>	<u>\$ 23,983,003</u>	<u>\$ 7,722,814</u>	<u>\$ 31,472,149</u>	<u>\$ 63,177,966</u>

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2017

**2. RECONCILIATION OF GOVERNMENT WIDE AND FUND FINANCIAL STATEMENTS**

**A. Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net position**

The governmental fund balance sheet includes reconciliation between fund balance for total governmental funds and net position as reported in the government-wide statement of net position. One element of that reconciliation explains that “long-term liabilities, including bonds payable, are not due and payable in the current period and therefore, are not reported in the funds. The details of this \$(77,261,151) difference are:

Bonds payable as of 9/30/2017	\$ ( 68,930,895)
Accrued interest payable	(388,724)
Capital Leases Payable	( 5,064,093)
Deferred charge for Refunding	891,246
Deferred charge on Discount	350,238
Deferred charge on Premium	( 4,337,079)
Deferred charge related to insurance cost	218,156
Net adjustment to reduce fund balance - total government Funds to arrive at net position -governmental activities	<u><u>\$ ( 77,261,151)</u></u>

**A. Explanation of certain differences between the governmental fund statement of revenues, expenditures and changes in fund balances and the government-wide statement of activities**

The governmental fund statement of revenues, expenditures and changes in fund balances includes reconciliation between net changes in fund balances – total governmental funds and changes in net position of governmental activities as reported in the government-wide statement of activities. One element of that reconciliation indicates that “governmental funds report capital outlays as expenditures; however, in the statement of activities, the cost of capital assets is allocated over their estimate useful lives and reported as depreciation expense” on capital outlays for County owned assets only. Some capital outlays are for roads not owned by the County. The details of this \$ 1,467,624 difference are as follows:

Capital outlay (excluding outlays for non-County roads)	\$ 15,504,803
Depreciation expense	(14,037,179)
Net adjustment to increase net changes in fund balance - total governmental funds to arrive at net position –governmental activities	<u><u>\$ 1,467,624</u></u>

The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of issuance costs, premiums, discounts and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items. The details of this difference are as follows:

Lease Debt Issuance	\$ (1,505,195)
Principal Repayments	7,487,720
Bond Issuance Cost Amortization & Refunding	297,533
Net adjustment to decrease net changes in fund balances-total governmental Funds to arrive at changes in net position of governmental activities	<u><u>\$ 6,280, 058</u></u>

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2017

**2. RECONCILIATION OF GOVERNMENT WIDE AND FUND FINANCIAL STATEMENTS (cont)**

**B. Explanation of certain differences between the governmental fund statement of revenues, expenditures and changes in fund balances and the government-wide statement of activities (cont)**

Another element of the reconciliation states that "Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds." The detail of these (\$6,770,508) differences is as follows:

Net OPEB Beginning of the Year	\$ 28,566,947
Pension Expense	(5,296,885)
Net OPEB End of Year	<u>(30,040,570)</u>
Net adjustment to increase net change in fund balances-total governmental	
Funds to arrive at changes in net position of governmental activities	<u>\$ (6,770,508)</u>

**3. DEPOSITS AND INVESTMENTS**

**A. DEPOSITS, INCLUDING CERTIFICATES OF DEPOSIT**

The County considers account balances in demand deposit accounts and certificates of deposit with a maturity of less than three months to be cash equivalents. It is the County's policy for cash to be 105% secured by collateral valued at market or par, whichever is lower, less the amount insured by the Federal Deposit Insurance Corporation (FDIC). At September 30, 2017, the carrying amount of the County's interest-bearing demand accounts and certificates of deposit totaled \$113,965,018. Bank balances and certificates of deposit totaling \$111,779,277 at September 30, 2017, were insured by FDIC or collateralized with a Letter of Credit held by the pledging institution's agent in the County's name. As of September 30, 2017, the County's cash and cash equivalents held by the County's depository institution were insured by \$250,000 through the FDIC and collateralized for amounts above the FDIC limits by a Letter of Credit in the County's name, held by the County's depository of record. Collateral amounts include coverage for balances held in the County's depository for the Cameron County Health Care District reported in the Discretely Presented Component Units. Collateral that is pledged to the County complies with the depository contract requirements, County Investment Policy and Procedures Section 9.01 and Government Code Title 10, Chapters 2256 and 2257. The ratio of securities pledged to funds on deposit as of September 30, 2017 was 146%, which exceeds the County's requirement of 105%. Collateral limits are increased at year-end to provide coverage for the collection of property taxes commencing October 1, 2017.

GASB72, *Fair Value Measurement and Application* became effective year ending September 30, 2016.

GASB72 requires disclosures regarding investments that calculate net asset value per share (or its equivalent). It addresses accounting and financial reporting issues related to fair value measurements by providing guidance for determining fair value for financial reporting purposes. All investments of Cameron County have a determining fair value for financial reporting purposes. All investments of Cameron County have a determined net asset value per share of \$1.00 per share and a dollar weighted average maturity of 60 days or less.

GASB79, *Certain External Investment Pools and Pool Participation*, became effective year ending September 30, 2016. This Statement requires certain disclosures for an external investment pool to measure investments at amortized cost for financial reporting purposes. Cameron County's participation in investment pools does not meet the reporting criteria of this statement.

**B. INVESTMENTS**

Investments are under the custody of the County Treasurer. Investing is performed in accordance with investment policies complying with State Statutes (Texas Government Code, Title 10, Chapter 2256 V.T.C.A GOVT Sec. 2256, as amended by Act 1996, 74<sup>th</sup> Legislature, Chapter 402, Section 1, effective September 1, 1996). This law requires the government entity to maintain safety of principal, maintenance of adequate liquidity, desired diversification to maximize rate of return with the previous considerations and have portfolio maturities structured to achieve the highest rate of return of interest consistent with liquidity requirements of the cash needs. The County Investment Policy and Funds Strategy is consistent with this law and states that it will be the objective of Cameron County to earn the maximum rate of return on its investments within the policies imposed by its safety and liquidity objectives and state and federal law governing investment of public funds.

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2017

**3. DEPOSITS AND INVESTMENTS (continued)**

**B. INVESTMENTS (continued)**

*Custodial Credit Risk* – In accordance with the County's investment policy, the County shall require monthly reports with market values of pledged securities from all financial institutions with which the County has collateralized deposits. The Investment Officer will monitor adequacy of collateralization levels to verify market values and total collateral positions.

*Credit Risk* - The County identifies and manages credit risk by following the Investment Policy. The Investment Officer implements its investment strategy, establishes and monitors compliance with investment policies and procedures and consistently monitors prudent risk controls. The County will seek to control its risk of loss by monitoring the ratings of portfolio positions to assure compliance with the rating requirements imposed by the Public Funds Act.

The County specifically addresses credit risk in stating that all county funds are fully collateralized or insured consistent with federal and state law in one or more of the following manners:

- FDIC insurance coverage
- United States Government Bonds, Notes and Bills,
- Securities of federally sponsored U. S. Agencies and instrumentality's of the United States Government and/or obligations, including
- letters of credit, of the United States or its agencies and instrumentalities,
- No Collateralized Mortgage Obligations are acceptable.

County and District Clerks' trust funds are invested on behalf of the beneficiaries of funds held in trust in Certificates of Deposit. These investments are issued by a state or national bank domiciled in this state or a savings and loan association domiciled in this state and are guaranteed or insured by the FDIC or secured by authorized investments that have a market value of not less than the principal amount of the certificates.

*Concentration of Credit Risk* – In accordance with the Investment Policy, the County will manage its credit risk exposure through diversification and limiting its investments in each government-sponsored security to eliminate the risk of loss resulting from over concentration of liquid assets with a specific maturity, a specific issuer or a specific class of investments. Investment pools are limited to 60% of the total outstanding investment portfolio with the stipulation that no more than 35% can be held in any registered pool.

Cameron County has investments with Lone Star Investment Pool, managed by First Public, LLC, the State of Texas investment pool available to governmental entities. Lone Star is neither a registered investment pool with the SEC nor backed by pledged collateral, but the underlying investments are mutual funds, U.S. Treasury Bonds, T-bills, government agency securities and repurchase agreements allowed under the Public Funds Investment Act as described by V.T.C.A., Title 10, Government Code, Section 2256. Investments are stated at fair value which approximates market value. Lone Star's portfolio has low market risk due to restrictions on weighted average maturity and maximum maturity of any one investment and is rated AAA by Standard & Poor. Lone Star's investments maintain weighted average maturity of the portfolio at sixty days or less, with no security exceeding thirteen months in maturity. Lone Star's investment portfolio is required to maintain a stable \$1.00 net asset value.

The Lone Star Investment Pool is governed by a Board of Trustees (Board) who is devoted to running an investment pool with superior level of safety and protection of investments. A third party consultant, which reports directly to the Board, reviews the Pool's daily operations, makes sure investment transactions fit with the Pool's Investment Policy, monitors the custodian bank, and compares the investment advisor's performance with that of peer funds and other benchmarks. Lone Star also counts on an independent, third-party bank, the Bank of New York Mellon, for custody and valuation services. The bank settles all trades for the Pool, and

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2017

**3. DEPOSITS AND INVESTMENTS (continued)**

**B. INVESTMENTS (continued)**

secures and values its assets every day. Two other firms, American Beacon Advisors and BNY Mellon Cash Investment Strategies, manage the investment and reinvestment of the Lone Star's assets.

Overall, the County Treasury portfolio of investments earned 1.23% yield from Lone Star Investment Pool and 0.052% interest rate from depository bank as of September 30, 2017, based upon a weighted average for all County investments and cash balance.

**C. CASH AND INVESTMENTS OF DISCRETELY PRESENTED COMPONENT UNITS**

**Cash and cash equivalents**

The Discretely Presented Component Units consider account balances in demand deposit accounts and certificates of deposit with a maturity of less than three months to be cash.

Cameron Regional Mobility Authority (CCRMA) had demand and a time deposit carrying balance of \$7,487,110 which was either insured by FDIC or collateralized, by bank pledges held in CCRMA's name. Cameron County Health Care Funding District had demand deposits of \$13,709,690 and Cameron County Spaceport Development Corporation had demand deposits of \$15,375 which were either insured by FDIC or collateralized, by bank pledges held in each entity's name.

**Investments**

The Discretely Presented Component Units classify certificates of deposits purchased or renewed for periods in excess of one year and money market mutual funds as investments designed to achieve a certain rate of return.

No investments meeting these criteria are reported by CCRMA; however, CCRMA does have an investment policy. CCRMA recognizes that effective cash management is good fiscal management. CCRMA's investment policy considers safety and risk of investment, while seeking to optimizing investment earnings. The purpose of the CCRMA's investment Policy is to comply with Chapter 2256 of the Government Code ("Public Funds Investment Act"), which requires the Authority to adopt a written investment policy regarding the investment of its funds and funds under its control. CCRMA's Investment Policy addresses the methods, procedures and practices that must be exercised to ensure effective and judicious fiscal management of the Authority's funds.

Investments are under the custody of the financial officer of each component unit. Investing is performed in accordance with investment policies complying with the State Statutes (Texas Government Code, Title 10, Chapter 2256 V.T.C.A. Govt. Sec. 2256 as amended by Act 1996, 74<sup>th</sup> Legislature, Chapter 402 Section 1, effective September 01, 1996). This law requires the government entity to maintain safety of principal, maintenance of adequate liquidity, desired diversification to maximize rate of return with the previous considerations and have portfolio maturities structured to achieve the highest rate of return of interest consistent with liquidity requirements of cash needs.

The County Investment Policy and Funds Strategy is consistent with this law and states that it will be the objective of Cameron County to earn the maximum rate of return on its investments within the policies imposed by its safety and liquidity objectives and state and federal law governing investment of public funds.



**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2017

**4. RECEIVABLES**

**Receivables consisted of the following at September 30, 2017**

	<b>Governmental Fund Types</b>	<b>Proprietary Fund Types</b>	<b>Total Fund Types</b>
Accounts	\$ 10,402,927	\$ 188,791	\$ 10,591,898
Taxes	7,342,450	-	7,342,450
Due from governments	7,339,872	-	7,339,872
Gross receivables	25,085,249	188,791	25,274,220
Less: allowance for uncollectible accounts	309,224	-	309,224
<b>Total Net Receivables</b>	<b>\$ 24,776,025</b>	<b>\$ 188,791</b>	<b>\$ 24,964,996</b>

At September 30, 2017, property tax receivables were reported in the combined balance sheet on page 43 net of an allowance for uncollectible taxes of \$309,224.

**5. PROPERTY TAXES**

**The County adopted the 2016 tax rate, per \$100 of taxable value, for the Fiscal Year 2016-2017, as follows:**

	<b>Maintenance and Operation</b>	<b>Debt Service</b>	<b>Total All</b>
Constitutional Funds	\$ 0.312382	\$ 0.007662	\$ 0.332044
Road Debt Service	0.044019	0.043680	0.087699
Total	<b>\$ 0.356401</b>	<b>\$ 0.051342</b>	<b>\$ 0.407743</b>

The County is permitted by law to levy taxes for general fund, jury fund, road and bridge fund and permanent improvement fund purposes up to \$0.80 per \$100 of taxable value. The County levied a \$0.399291 tax rate per \$100 of taxable valuation subject to the \$0.80 tax rate limitation, of which \$0.007216 was Constitutional Funds Debt Service. The Unlimited Tax Road Bonds Tax Rate was \$0.038136 per \$100 of taxable value. The County collects its taxes through the Cameron County Tax Assessor-Collector's Office. The County also collects property taxes for the City of Brownsville, Port of Brownsville Navigation District, Cameron County Emergency Services District #1, South Texas Independent School District, Santa Rosa Independent School District, Brownsville Independent School District, La Feria Independent School District, Texas Southmost College, City of Combes, City of San Benito, Town of Indian Lake, City of Los Fresnos, City of Rio Hondo, City of Santa Rosa, City of Primera, City of La Feria, City of Port Isabel, City of South Padre Island, City of Laguna Vista, City of Los Indios, Town of Bayview, Point Isabel School District, Laguna Madre Water District, Santa Maria Independent School District, the Town of Palm Valley, Town of Rancho Viejo, Paseo de la Resaca 1, 2 and 3, Paseo de la Resaca District, Valley Mud District #2, and Cameron County Drainage Districts No. 1, 3, 4 and 5. Collections of the property taxes, and subsequent remittances to the proper entities, are accounted for in the Tax Assessor-Collector's Ad Valorem Tax Fund. Tax collections deposited for the County are distributed periodically to the General Fund, Debt Service Fund and Special Road and Bridge Fund. This distribution is based upon the tax rate established for each fund by order of the Commissioners' Court for the tax year for which collections are made. Property taxes for the County are levied each October 1<sup>st</sup>, on the assessed value of the preceding January 1<sup>st</sup>, for all taxable real and personal property. Taxes are due and payable when levied. On January 1<sup>st</sup>, at the time of assessment, an enforceable lien is attached to the property for property taxes. All tax payments not received by February 1<sup>st</sup>, after the taxes are levied, are considered delinquent. All tax payments not received by July 1<sup>st</sup>, become subject to attorney collection fees, unless a payment arrangement has been made with the Tax Assessor-Collector. Property, for which taxes are delinquent, is subject to foreclosure proceedings. As required by the State Property Tax Code, appraisal values are determined by the Cameron County Appraisal District at 100% of the appraised market value. The

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2017

**5. PROPERTY TAXES (continued)**

Delinquent Taxes Receivable Account represents uncollected tax levies for the past twenty (20) years. The allowance for estimated uncollectible is 4.69% of the total delinquent taxes receivable at September 30, 2017.

The County qualifies as an Enterprise Zone under Chapter 2303 of Texas Local Government Code thus permitting County to enter into tax abatement agreements with businesses for economic development purposes subject to applicable codes, including Chapter 312 of the Texas Tax Code. County encourages business, commercial, manufacturing and industrial concerns to locate, remain and expand in the County and offers property tax abatements to qualifying entities. The base value of real property and personal property is not eligible for abatement, only the increase in value is considered for abatement. The duration of the abatement is based on the expected economic impact of performance and proposed by the business but will not exceed ten (10) years. The agreement includes provisions for performance monitoring and recapture of property tax revenue lost if the business enterprise fails to perform as expected. Abatement request are considered on a case by case basis and are based on job creation impact, revenues generation to County and importance to the community.

As of this fiscal year, County had 3 tax abatement agreements in place, one of which has a provision for payment in lieu of taxes of \$100,000 each year until expiration year of 2024. The entities consists of renewable energy, machining industry and space exploration technology. Participating entities received tax abatements of \$848,855 less the \$100,000 payment in lieu of taxes.

(The Rest of this page is intentionally left blank)

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2017

**6. CAPITAL ASSETS**

Capital asset activity for the fiscal year ended September 30, 2017 was as follows:

**Primary Government**

	<b>Beginning Balance 2016</b>	<b>Additions</b>	<b>Deletions</b>	<b>Adjustments</b>	<b>Ending Balance 2017</b>
<b>Governmental Activities:</b>					
Capital Assets, not being depreciated:					
Land	\$ 5,697,617	\$ 37,255	\$ -	\$ -	\$ 5,734,872
Construction in progress	14,862,432	1,606,668	(9,291,306)	-	7,177,794
Total capital assets, not being depreciated	20,560,049	1,643,923	(9,291,306)	-	12,912,666
Capital assets, being depreciated					
Buildings	101,146,152	13,640,459	-	-	114,786,611
Improvements other than buildings / Other Structures	20,435,587	-	-	-	20,435,587
Equipment	43,784,612	1,290,233	( 96,626)	-	44,978,219
Infrastructure	305,619,176	7,382,352	-	-	313,001,528
Total capital assets, being depreciated	470,985,527	22,313,044	( 96,626)	-	493,201,945
Less accumulated depreciation for:					
Buildings	(40,205,849)	(2,870,072)	304,440	-	(42,771,481)
Improvements other than building/other structures	(5,221,028)	(176,244)	-	-	(5,397,272)
Equipment	(38,059,395)	(3,260,307)	524,227	-	(40,795,475)
Infrastructure	(201,783,877)	(7,730,556)	-	-	(209,514,433)
Total accumulated depreciation	(285,270,149)	(14,037,179)	828,667	-	(298,478,661)
Total capital assets being depreciated, net	185,715,378	8,275,865	732,041	-	194,723,284
Governmental activities capital assets, net	<u>\$ 206,275,427</u>	<u>\$ 9,919,788</u>	<u>\$ (8,559,265)</u>	<u>\$ -</u>	<u>\$ 207,635,950</u>

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2017

**6. CAPITAL ASSETS (continued):**

<b>Business-type activities:</b>	<b>Beginning Balance 2016</b>	<b>Additions</b>	<b>Deletions</b>	<b>Ending Balance 2017</b>
Capital assets, not being depreciated:				
Land	\$ 6,063,852	\$ -	\$ -	\$ 6,063,852
Construction in progress	4,291,360	5,276,298	( 1,540,473)	8,027,185
Total capital assets, not being depreciated	<u>10,355,212</u>	<u>5,276,298</u>	<u>( 1,540,473)</u>	<u>14,091,037</u>
Capital assets, being depreciated:				
Buildings	15,482,247	14,635	-	15,496,882
Improvements other than buildings	17,730,919	1,508,864	-	19,239,783
Equipment	8,749,944	360,498	-	9,110,442
Other structures	41,424,699	-	-	41,424,699
Total capital assets, being depreciated	<u>83,387,809</u>	<u>1,883,997</u>	<u>-</u>	<u>85,271,806</u>
Less accumulated depreciation for:				
Buildings	(10,581,906)	(500,466)	-	(11,082,372)
Improvements other than buildings	(6,220,641)	(505,265)	-	( 6,725,906)
Equipment	(6,401,580)	(455,293)	( 1)	( 6,856,874)
Other structures	(28,107,250)	(1,384,759)	-	(29,492,009)
Total accumulated depreciation	<u>(51,311,377)</u>	<u>(2,845,783)</u>	<u>( 1)</u>	<u>(54,157,161)</u>
Total capital assets, being depreciated, net	<u>32,076,432</u>	<u>( 961,786)</u>	<u>( 1)</u>	<u>31,114,645</u>
Business-type activities capital assets, net	<u>\$ 42,431,644</u>	<u>\$ 4,314,512</u>	<u>\$( 1,540,474)</u>	<u>\$ 45,205,682</u>

Depreciation expense was charged to the functions of the primary government as follows:

Governmental activities:	
General government	\$ 2,091,362
Law enforcement and public safety	3,629,986
Highways and streets	7,899,677
Culture and recreation	159,471
Health	246,402
Welfare	10,281
Total depreciation expense - governmental activities	<u>\$ 14,037,179</u>
Business-type activities:	
Bridge system	\$ 1,494,128
Parks system	1,097,194
Airport system & Commissary	254,461
Total depreciation expense - business-type activities	<u>\$ 2,845,783</u>

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2017

**6. CAPITAL ASSETS (continued):**

**COMMITMENTS**

**Other Capital Projects:**

Cameron County has awarded contracts for the construction of 4 Precinct Warehouse for all four County Commissioner Precincts. Included in this project is a Vehicle Maintenance Warehouse which services all the County Fleet and includes the Heavy Machinery and Equipment. Construction on all sites has begun already.

Improvements to the Cameron County Parks System continue at a rapid pace in conjunction with the Cameron County South Padre Island Coastal Parks Master Plan that was approved by Commissioners Court. Plans call for improvements for improvements/upgrades that will include EK Atwood Park, Andy Bowie Park, Isla Blanca Park and the North Beach areas. The RV rental spaces will undergo major enhancements, pavilions will be built at numerous locations, infrastructure improvements, rinse stations will be added, boardwalk construction, public parking expansion and lighting and concession areas for food vendors will be addressed. This is a long term capital improvement plan and work will be done in phases in an effort not to affect public usage. Cameron County issued \$21,160,000 Certificates of Obligation, Series 2016B for the financing of a portion of this project. Payment of this Debt Issuance is an Enterprise Debt Obligation and will be paid with fee revenue from these operations.

Construction has begun on a playground in Cameron Park that will allow special needs children equal access to children. This project is funded with a \$500,000 grant that was awarded and a number of entities will provide additional financial and in kind resources that will further the sponsorship and supervision for this special venture. It is a first of its kind for Cameron County and will provide a safe place for these childhood activities.

The International Toll Bridge System capital improvements to the toll booths and canopy refurbishments/construction has been completed and all costs have been capitalized.

Two new County Court at Law Courtrooms are being added to the Judicial Courthouse to house the new courts that were added to Cameron County – one as of January 2017 and one as of January 2018. At the Old County Jail, which has a housing capacity of 258 inmates, all the jail cell doors have been replaced at a costs of \$1.4 million dollars, presently the Detention Centers camera system are being upgraded. The visiting/waiting area for the Old County Jail was refurbished this year to bring it up to standards with the Texas Commission of Jail Standards. The ground floor had previously been used as the Elections Office but all floors are now used as a detention facility. Although this detention facility is the oldest County jail, it is one of the most secure detention facilities and has an excellent location due to its proximity to the Judicial Building where all the County courts are located.

Expansion to the Sheriff's Office and the Magistrate's Courtroom have both been completed during this year. Magistration of inmates have been relocated to this Courtroom which is adjacent to the Detention Facility; greatly relieve congestion and safety concerns. This building is a full service courtroom with the intent of eventually converting this to a county court or district courtroom at a later date. The Sheriff's Office expansion has provided much needed space to the Law Enforcement Division.

Major roads scheduled for improvement throughout the County are Primera Road, San Jose Ranch Road, Vermillion Road and the U.S. 77 Parallel Corridor Project and all have been completed. Primera Road project is complete with County costs of \$2,000,000. The San Jose Road project was a 2.09 mile expansion and included a section of bridge span construction with total costs of \$3,766,357. Vermillion Road project was finalized in FY17 and total costs incurred were \$1,664,797. U.S. 77/83 South Parallel Corridor Project is now open to the public providing an alternate route for traffic from FM1479/Rangerville to FM509/Paso Real, total costs were \$1,657,124. Phase II will connect with FM732 and provide an alternate route for Los Indios traffic and the Los Indios Free Trade Bridge as well as Harlingen; an Advance Funding Agreement has been approved to begin with this Phase. With the increasing population and heavily traveled area this corridor will relieve traffic congestion.

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2017

**7. CAPITAL LEASES AND INSTALLMENT PURCHASES**

Cameron County entered into several capital lease agreements for the purchase of computers, software, surveillance systems, security scanners, vehicles, and heavy equipment all which are classified as equipment. Principal outstanding totaled \$5,646,745 at September 30, 2017. Maturities, including interest at an average rate of 2.42%, are as follows:

<b>Fiscal Year Ending September 30,</b>	<b>General Fund</b>	<b>Road and Bridge Fund</b>	<b>Parks Enterprise Fund</b>	<b>Total</b>
2018	\$1,481,453	\$ 985,739	\$ 255,343	\$ 2,722,535
2019	1,151,036	586,367	255,344	1,992,747
2020	799,214	237,227	89,056	1,125,497
Total future lease payments	3,431,703	1,809,333	599,743	5,840,779
Less: interest	(129,133)	(47,810)	(17,091)	(194,034)
Net Present Value of Future Minimum Lease Payments	\$3,302,570	\$ 1,761,523	\$ 582,652	\$ 5,646,745
Current portion of lease payments	1,411,463	956,442	245,655	2,613,560
Long Term Lease Payments	<u>\$1,891,107</u>	<u>\$ 805,081</u>	<u>\$ 336,997</u>	<u>\$ 3,033,185</u>

A historical net book value of equipment acquired under capital leases by asset class is shown on the table below:

**Capital Leases by Asset Class**

<b>Equipment</b>	<b>General Fund</b>	<b>Road and Bridge Fund</b>	<b>Parks Enterprise Fund</b>	<b>Total</b>
Balance 10/01/2016	\$ 7,285,220	\$ 6,459,734	\$ 541,406	\$ 14,286,360
Increases	618,805	667,275	262,438	1,548,518
Decreases	( 862,220)	-	-	( 862,220)
Balance 9/30/2017	7,041,805	7,127,009	803,844	14,972,658
Less: accumulated depreciation	( 5,503,795)	( 5,001,469)	( 134,289)	( 10,639,553)
Carrying value	<u>\$ 1,538,010</u>	<u>\$ 2,125,540</u>	<u>\$ 669,555</u>	<u>\$ 4,333,105</u>

Cameron County entered into an agreement with Bank of America, N.A. dated June 20, 2013 to provide \$220,511 in financing for 4 vehicles, 1 trailer and computer based equipment through the County's master lease agreement with Bank of America, N.A., at a rate of 2.84%, with four payments of \$56,678, \$53,597, \$54,605 and \$55,631 payable on June, 2017 through June, 2020. Interest to be paid during the term of the lease totals \$6,198.

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2017

**7. CAPITAL LEASES AND INSTALLMENT PURCHASES (continued)**

Cameron County entered into an agreement with Bank of America, N.A. dated October 1, 2016 to provide \$599,428 in financing for 14 vehicles, 1 trailer and computer based equipment through the County's master lease agreement with Bank of America, N.A., at a rate of 2.848%, with three payments of \$196,099, \$199,786 and \$203,542 payable on September, 2018 through September, 2020. Interest to be paid during the term of the lease totals \$22,678.

Cameron County entered into an agreement with Bank of America, N.A. dated June 20, 2013 to provide \$206,405 in financing for 7 vehicles and computer based equipment through the County's master lease agreement with Bank of America, N.A., at a rate of 2.288%, with three payments of \$67,781, \$68,797, and \$69,827 payable on May, 2017 through May, 2019. Interest to be paid during the term of the lease totals \$6,217.

Cameron County entered into an agreement with Bank of America, N.A. dated June 20, 2013 to provide \$268,220 in financing for 6 Law Enforcement vehicles, Body Armor vests, administrative vehicle and computer based equipment through the County's master lease agreement with Bank of America, N.A., at a rate of 2.17%, with three payments of \$88,149, \$89,401, and \$90,670 payable on July, 2017 through March, 2019. Interest to be paid during the term of the lease totals \$7,656.

Cameron County entered into an agreement with Bank of America, N.A. dated June 20, 2013 to provide \$305,756 in financing for computer related software and equipment, administrative vehicle (1) and Law Enforcement equipment for vehicles through the County's master lease agreement with Bank of America, N.A., at a rate of 2.47%, with three payments of \$100,283, \$101,910, and \$103,563 payable on August, 2017 through August, 2019. Interest to be paid during the term of the lease totals \$9,972.

Cameron County entered into an agreement with Bank of America, N.A. dated June 20, 2013 to provide \$243,461 in financing for computer related software and equipment through the County's master lease agreement with Bank of America, N.A., at a rate of 2.42%, with three payments of \$79,877, \$81,147, and \$82,437 payable on September, 2017 through September, 2019. Interest to be paid during the term of the lease totals \$7,780.

Cameron County entered into an agreement with Bank of America, N.A. dated June 20, 2013 to provide \$113,829 in financing for security system, body armor, office equipment and computer based equipment through the County's master lease agreement with Bank of America, N.A., at a rate of 1.51%, with three payments of \$37,375, \$37,940, and \$38,513 payable on March, 2016 through March, 2018. Interest to be paid during the term of the lease totals \$3,458.

Cameron County entered into an agreement with Bank of America, N.A. dated June 20, 2013 to provide \$195,782 in financing for body armor and law enforcement equipment and computer based equipment through the County's master lease agreement with Bank of America, N.A., at a rate of 1.45%, with three payments of \$64,322, \$65,256, and \$66,204 payable on May, 2016 through May, 2018. Interest to be paid during the term of the lease totals \$5,717.

Cameron County entered into an agreement with Bank of America, N.A. dated June 20, 2013 to provide \$196,093 in financing for four (4) vehicles and body armor law enforcement equipment through the County's master lease agreement with Bank of America, N.A., at a rate of 1.58%, with three payments of \$67,445 payable on June, 2016 through June, 2018. Interest to be paid during the term of the lease totals \$6,241.

Cameron County entered into an agreement with Bank of America, N.A. dated June 20, 2013 to provide \$132,532 in financing for three (3) vehicles and body armor law enforcement equipment, computer related equipment and one (1) patrol golf cart through the County's master lease agreement with Bank of America, N.A., at a rate of 1.47%, with three payments of \$45,485 payable on September, 2016 through September, 2018. Interest to be paid during the term of the lease totals \$3,922.

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2017

**7. CAPITAL LEASES AND INSTALLMENT PURCHASES (continued)**

Cameron County entered into an agreement with Bank of America, N.A. dated June 20, 2013 to provide \$121,634 in financing for computer equipment and related and one (1) heavy duty trailer through the Cameron County entered into an agreement with Capital One Public Funding, LLC dated August 12, 2009 to provide \$495,062 in financing for equipment in Energy Management Project through the County's master lease agreement with Capital One Public Funding, LLC, at a rate of 3.77%, with seven payments of \$70,723 payable on January, 2012 through January, 2018. Interest to be paid during the term of the lease totals \$66,730.

Cameron County entered into an agreement with Motorola Solutions, Inc. during fiscal year 2012 to provide \$3,368,893 in financing for Motorola communication equipment at a rate of 2.53%, with seven payments of \$535,167 payable on October 01, 2013 through October 01, 2019. Interest to be paid during the term of the lease totals \$377,281.

**Special Revenue Fund lease additions:**

Cameron County entered into an agreement with Bank of America, N.A. dated June 20, 2013 to provide \$547,919 in financing for Road and Bridge Heavy equipment, one (1) motor grader and one (1) vehicle through the County's master lease agreement with Bank of America, N.A. at a rate of 2.89%, with three payments of \$179,195, \$182,618 and \$186,106 payable on July, 2018 through July, 2020. Interest to be paid during the term of the lease totals \$21,062.

Cameron County entered into an agreement with Bank of America, N.A. dated June 20, 2013 to provide \$137,336 in financing for Road and Bridge heavy equipment of one Freightliner, F-150 Pickup Truck and related software through the County's master lease agreement with Bank of America, N.A. at a rate of 2.938%, with three payments of \$44,901, \$45,773 and \$46,661 payable on August, 2018 through August, 2020. Interest to be paid during the term of the lease totals \$5,363.

Cameron County entered into an agreement with Bank of America, N.A. dated June 20, 2013 to provide \$173,581 in financing for Road and Bridge Heavy equipment and one (1) wheel loader trucks through the County's master lease agreement with Bank of America, N.A. at a rate of 2.36%, with three payments of \$56,972, \$57,856 and \$58,753 payable on March, 2017 through March, 2019. Interest to be paid during the term of the lease totals \$5,410.

Cameron County entered into an agreement with Bank of America, N.A. dated June 20, 2013 to provide \$351,645 in financing for Road and Bridge Backhoe Loader and one (1) Double Drum Roller through the County's master lease agreement with Bank of America, N.A. at a rate of 2.29%, with three payments of \$115,476, \$117,206 and \$118,963 payable on May, 2017 through May, 2019. Interest to be paid during the term of the lease totals \$10,591.

Cameron County entered into an agreement with Bank of America, N.A. dated June 20, 2013 to provide \$491,205 in financing for Road and Bridge Caterpillar Dump Truck, three (3) JD Tractors and rotary cutters and related and two (2) Pickups through the County's master lease agreement with Bank of America, N.A. at a rate of 2.32%, with three payments of \$161,275, \$163,722 and \$166,208 payable on August, 2017 through August, 2019. Interest to be paid during the term of the lease totals \$14,988.

Cameron County entered into an agreement with Bank of America, N.A. dated June 20, 2013 to provide \$533,171 in financing for Road and Bridge Heavy equipment and two (2) trucks through the County's master lease agreement with Bank of America, N.A. at a rate of 1.49%, with three payments of \$175,109, \$177,711 and \$180,351 payable on April, 2016 through April, 2018. Interest to be paid during the term of the lease totals \$15,918.



**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2017

**7. CAPITAL LEASES AND INSTALLMENT PURCHASES (continued)**

Cameron County entered into an agreement with Bank of America, N.A. dated June 20, 2013 to provide \$159,729 in financing for Road and Bridge heavy equipment and three (3) trucks through the County's master lease agreement with Bank of America, N.A. at a rate of 1.46%, with three payments of \$54,805 payable on June, 2016 through June, 2018. Interest to be paid during the term of the lease totals \$4,685.

Cameron County entered into an agreement with Bank of America, N.A. dated June 20, 2013 to provide \$470,682 in financing for two (2) Dump Trucks, two (2) Water Trucks and one (1) truck through the County's master lease agreement with Bank of America, N.A. at a rate of 1.47%, with three payments of \$161,537 payable on September, 2016 through September, 2018. Interest to be paid during the term of the lease totals \$13,929.

**Enterprise Fund lease additions:**

Cameron County entered into an agreement with Bank of America, N.A. dated June 20, 2013 to provide \$126,457 in financing for County Parks equipment, four (4) vehicles, three (3) defibrillators and safety equipment through the County's master lease agreement with Bank of America, N.A. at a rate of 2.93 with four payments of \$32,531, \$30,709, \$31,305 and \$31,912 payable on April, 2017 through April, 2020. Interest to be paid during the term of the lease totals \$3,668.

Cameron County entered into an agreement with Bank of America, N.A. dated October 1, 2016 to provide \$163,265 in financing for County Parks equipment, three (3) pickups, one (1) utility vehicle, electronic equipment and safety equipment through the County's master lease agreement with Bank of America, N.A. at a rate of 2.90% with three payments of \$53,390, \$54,415 and \$55,460 payable on September 2018 through September, 2020. Interest to be paid during the term of the lease totals \$6,309.

Cameron County entered into an agreement with Bank of America, N.A. dated June 20, 2013 to provide \$180,869 in financing for County Parks equipment, one (1) Polaris and five (5) vehicles through the County's master lease agreement with Bank of America, N.A. at a rate of 2.17 with three payments of \$59,441, \$60,286 and \$61,142 payable on July, 2017 through July, 2019. Interest to be paid during the term of the lease totals \$5,163.

Cameron County entered into an agreement with Bank of America, N.A. dated June 20, 2013 to provide \$144,054 in financing for County Parks maintenance equipment, one (1) JD cab tractor with related and two (2) JD riding lawnmowers through the County's master lease agreement with Bank of America, N.A. at a rate of 2.32%, with three payments of \$47,296, \$48,015 and \$48,743 payable on August, 2017 through August, 2019. Interest to be paid during the term of the lease totals \$4,395.

**8. OPERATING LEASES/RENTALS**

Cameron County is committed under various leases for office space, vehicles, land and equipment. These leases are considered operating leases. Lease expenditures for real estate space were \$216,060 and equipment rental paid was \$577,413 for the year ended September 30, 2017. All operating leases contain cancellation clauses, making the leases subject to cancellation upon non-appropriation of public funds.

Cameron County Commissioners' Court entered into an agreement with Texas Cable Partners, L.P., d.b.a. Time Warner Communications (TWC) to provide multi-channel video services for the tenants renting in the Isla Blanca Park. The initial term of the agreement is for five years commencing April 9, 2015. As of 09/30/2017 the monthly fee is equivalent to 7.50 (plus tax) per unit costing \$4,305 per month. TWC may not increase the monthly fee during the first two years; thereafter monthly rates may increase at any time upon 30 days notice to Cameron County. Rates increases shall not exceed 3% during any calendar year.

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2017

**9. ENCUMBRANCES**

The County uses encumbrances to control expenditure commitments throughout the year. Encumbrances represent commitments related to contracts not yet performed or purchase orders not yet filled. Encumbrances that are not subject to contract performance are disencumbered at fiscal year-end. Encumbrances related to contract performance as 9/30/17 are as follow:

**RESTRICTED**

Major Governmental Fund	\$ 694,276
Nonmajor Governmental Fund	\$ 7,356,573
Enterprise Funds	\$ 3,962,918

**10. INTERFUND TRANSFERS, RECEIVABLES AND PAYABLES**

**Interfund receivables/payables consisted of the following at September 30, 2017:**

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Enterprise Fund*	\$ 1,901,591
	Nonmajor Governmental Fund	5,594,599
	Road & Bridge Fund	1,218
	Internal Funds*	57,486
Major Governmental Fund	General Fund	-
Nonmajor Governmental Fund	Nonmajor Governmental Fund	2,943,692
	Road & Bridge Fund	67,703
	General Fund	225,745
Road and Bridge	Nonmajor Governmental Fund	2,820,264
	Total Gov. Funds: Due from Other Funds	<u>\$ 13,612,298</u>
Enterprise Fund	Nonmajor Governmental Fund	3,105,358
	Total Enterprise Funds: Due from Other Funds	<u>\$ 16,717,656</u>
	Enterprise Funds* (Due to Other Funds)	\$ (1,901,591)
	Internal Funds * (Due to Other Funds)	<u>( 57,486 )</u>
	Total Gov. Funds: Due to Other Funds	<u>\$ 14,758,579</u>

- a. The purpose of interfund balances is to provide working capital on a temporary basis to non-major governmental funds while waiting to be reimbursed from the funding source of individual projects.
- b. Interfund balances are all expected to be repaid within one year from the date of the financial statements.

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2017

**10. INTERFUND TRANSFERS, RECEIVABLES AND PAYABLES (continued)**

Interfund transfers during the year-ended September 30, 2017, are as follows:

\*Enterprise Fund transfers to General Fund in FY16 were \$8,532,336.

<b>Transfers Out:</b>	<b>General Fund</b>	<b>Road and Bridge Fund</b>	<b>Other Gov. Funds</b>	<b>Gov. Act. Intl. Svc. Fund</b>	<b>Enterprise Funds</b>	<b>Total</b>
General Fund	\$ -	\$ -	\$ 510,164	\$ 692,514	\$ -	\$ 1,202,678
Road and Bridge	-	-	69,379	-	-	69,379
2016 CO's	-	-	-	-	-	-
Other Gov. Funds	22,334	-	187,627	-	-	209,961
Gov. Act. Intl. Svc. Fund	-	-	-	-	-	-
Enterprise Funds	8,532,336	-	577,437	-	-	9,109,773
	<u>\$8,554,670</u>	<u>\$ -</u>	<u>\$1,344,607</u>	<u>\$ 692,514</u>	<u>\$ -</u>	<u>\$10,591,791</u>

- a. The intended purpose of these distributions is regular in nature and they are specifically contemplated in both the operations of the International Toll Bridge System and their official borrowing documents.

**11. COMPENSATED ABSENCES**

Compensated absences are made up of time earned by employees for vacation and compensatory time that would be paid off if the employee leaves the County. County policy requires employees to use their vacation time in the year earned with the exception of being able to carry over a balance to the first quarter of the following year. County policy only allows compensatory time to be accrued up to 24 hours. The following shows the change in compensated absences and the balance due, which is all current, at September 30, 2017.

	<b>Governmental Activities</b>	<b>Business-Type Activities</b>
Beginning balance at October 1, 2016	\$ 1,398,570	\$ 85,109
Increases	3,076,672	304,432
Decrease	( 2,724,801)	( 277,247)
Ending balance at September 30, 2017	<u>\$ 1,750,441</u>	<u>\$ 112,294</u>

The General Fund has typically been used to liquidate the liability for Governmental compensated absences. Business-Type Activities are compensated through each respective Enterprise Fund.

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2017

**12. LONG TERM DEBT**

**GOVERNMENTAL ACTIVITIES**

**A. GENERAL OBLIGATION AND CERTIFICATE OF OBLIGATION BONDS**

Bonded debt of the County consists of various issues of General Obligation Bonds, Certificates of Obligation and Revenue Bonds. General Obligation Bonds and Certificates of Obligation are direct obligations of the County with the County's full faith and credit pledged towards the payment of these obligations. General Obligation Bonds are issued upon approval by the public at open elections. Certificates of Obligation are issued by the order of Commissioners' Court as pursuant to the general laws of the State of Texas, particularly the Certificates of Obligation Act, Subchapter C of Chapter 271, Texas Local Government Code.

Certificates of Obligation are issued to provide funds for the acquisition and construction of major capital facilities, obligations have been issued for both governmental and business type activities.

Debt service is paid from ad valorem taxes. Revenue bonds are generally payable from the pledged revenue generated by the respective activity for which the bonds are issued.

The changes in General Bonded Obligation Debt are summarized as follows:

	<b>General Obligation Bonds</b>	<b>Certificates of Obligation</b>	<b>Total</b>
Debt payable as of October 1, 2016	\$ 235,000	\$ 113,000,000	\$ 113,235,000
New Debt	-	-	-
Debt retired	( 115,000)	(6,350,000)	(6,465,000)
Bonds Payable as of September 30, 2017	120,000	106,650,000	106,770,000
Premium on Refunding Bonds Issued	-	-	-
Discount on Bond Issued	-	-	-
Debt payable as of September 30, 2017	<u>\$ 120,000</u>	<u>\$ 106,650,000</u>	<u>\$ 106,770,000</u>

The annual requirements to amortize all general bonded obligation debt outstanding as of September 30, 2017 are as follows:

<b>Year Ending September 30,</b>	<b><u>Certificates of Obligation</u></b>		<b><u>General Obligation Bonds</u></b>		
	<b>Principal</b>	<b>Interest</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2018	\$ 6,615,000	\$ 4,368,776	\$ 120,000	\$ 3,180	\$ 11,106,956
2019	7,480,000	4,103,719	-	-	11,583,719
2020	7,855,000	3,805,522	-	-	11,660,522
2021	7,590,000	3,493,669	-	-	11,083,669
2022	7,900,000	3,161,525	-	-	11,061,525
2023-2027	32,200,000	11,504,141	-	-	43,704,141
2028-2032	24,060,000	5,417,210	-	-	29,477,210
2033-2036	12,950,000	1,027,493	-	-	13,977,493
	<u>\$ 106,650,000</u>	<u>\$ 36,882,055</u>	<u>\$ 120,000</u>	<u>\$ 3,180</u>	<u>\$ 143,655,235</u>

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2017

**12. LONG TERM DEBT (continued)**

**A. GENERAL OBLIGATION AND CERTIFICATE OF OBLIGATION BONDS (continued)**

The debt service requirements for the government's bonds outstanding as of September 30, 2017 are as follows:

Certificates of Obligation			General Obligation Bonds		Business-Type Activities Debt			
Year Ending	Bonds		Bonds		Bonds		Total Primary Government Debt	
September 30,	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2018	\$ 5,160,310	\$ 2,572,658	\$ 120,000	\$ 3,180	\$ 1,454,690	\$ 1,796,119	\$ 6,735,000	\$ 4,371,957
2019	5,606,113	2,380,217	-	-	1,873,887	1,723,502	7,480,000	4,103,719
2020	5,818,539	2,169,457	-	-	2,036,461	1,636,064	7,855,000	3,805,521
2021	5,403,707	1,986,248	-	-	2,186,293	1,507,421	7,590,000	3,493,669
2022	5,609,299	1,832,128	-	-	2,290,701	1,329,397	7,900,000	3,161,525
2023-2027	19,181,432	6,703,437	-	-	13,018,569	4,800,705	32,200,001	11,504,142
2028-2032	15,151,494	3,095,627	-	-	8,908,505	2,321,581	24,059,999	5,417,208
2033-2036	6,880,000	499,144	-	-	6,070,000	528,350	12,950,000	1,027,494
	68,810,894	21,238,916	120,000	3,180	37,839,106	15,643,139	106,770,000	36,885,235
Unamortized Bond	-	-	-	-	-	-	-	-
Discount Cost	(218,156)	-	-	-	(129,129)	-	(347,285)	-
Unamortized Premium	4,337,079	-	-	-	3,236,936	-	7,574,015	-
Total	\$ 72,929,817	\$ 21,238,916	\$ 120,000	\$ 3,180	\$ 40,946,913	\$ 15,643,139	\$ 113,996,730	\$ 36,885,235

The annual requirements to amortize all Certificates of Obligation and General Obligation Bond Debt outstanding as of September 30, 2017 are as follows:

Year Ending	Bonds		Bonds		Total Primary Government Debt	
September 30,	Principal	Interest	Principal	Interest	Principal	Interest
2018	\$ 5,160,310	\$ 2,735,729	\$ 120,000	\$ 3,180	\$ 5,280,310	\$ 2,738,909
2019	5,606,113	2,535,054	-	-	5,606,113	2,535,054
2020	5,818,539	2,315,798	-	-	5,818,539	2,315,798
2021	5,403,707	2,093,423	-	-	5,403,707	2,093,423
2022	5,609,299	1,863,099	-	-	5,609,299	1,863,099
2023-2027	19,181,432	6,703,437	-	-	19,181,432	6,703,437
2028-2032	15,151,494	3,095,627	-	-	15,151,494	3,095,627
2033-2036	6,880,000	499,144	-	-	6,880,000	499,144
Total	\$ 68,810,894	\$ 21,841,311	\$ 120,000	\$ 3,180	\$ 68,930,894	\$ 21,844,491

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2017

**12. LONG TERM DEBT (continued)**

**A. GENERAL OBLIGATION AND CERTIFICATE OF OBLIGATION BONDS (continued)**

Bonds and certificates of obligation payable were comprised of the following individual issues at September 30, 2017:

<b>GENERAL OBLIGATION BONDS:</b>	<b>Outstanding Balance September 30, 2017</b>	<b>Less Current Maturities (to be paid in FY 2017-2018)</b>	<b>Long-Term Maturities September 30, 2018</b>
<b>Road Bonds:</b>			
<u>\$2,575,000 Unlimited Tax Road Bonds, Series 2008</u> due in annual principal installments of \$80,000 to \$215,000 through February 15, 2028, plus interest rates ranging from 5.0% to 6.125%, issued for road improvements.	\$ 120,000	\$ 120,000	\$ -
<b>Total General Obligation Bonds</b>	\$ 120,000	\$ 120,000	\$ -
	<b>Outstanding Balance September 30, 2017</b>	<b>Less Current Maturities (to be paid in FY 2017-2018)</b>	<b>Long-Term Maturities September 30, 2018</b>
<b>Certificates of Obligation:</b>			
<u>\$16,075,000 Certificates of Obligation, Series 2008</u> due in annual principal installments of \$505,000 to 1,350,000 through February 15, 2028, plus interest at rates ranging from 5.0% to 6%, for capital improvements.	\$ 755,000	\$ 755,000	\$ -
<u>\$5,560,000 Limited Tax Refunding Bonds, Series 2011</u> due in annual principal installments of \$175,000 to \$1,660,000 through February 15, 2022, plus interest at rates ranging from 2% to 5.0%, refunding previously issued bonds.	4,220,000	310,000	3,910,000
<u>\$23,570,000 Certificates of Obligation, Series 2011</u> due in annual principal installments of \$150,000 to 1,840,000 through February 15, 2031, plus interest at rates ranging from 2.0% to 5.0%, for capital projects and road improvements.	19,550,000	1,055,000	18,495,000
<u>\$9,610,000 Limited Tax Refunding Bonds, Series 2012</u> due in annual principal installments of \$120,000 to 1,080,000 through February 15, 2025, plus interest at rates ranging from 2.0% to 3.5%, for debt service savings and to pay cost of issuance of the bond.	7,695,000	930,000	6,765,000
<u>\$16,500,000 Certificates of Obligation, Series 2014</u> due in annual principal installments of \$410,000 to 1,175,000 through February 2034, plus interest at rates ranging from 2.0% to 4.5%, for capital projects and improvements to County Facilities.	14,805,000	660,000	14,145,000

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2017

**12. LONG TERM DEBT (continued)**

**A. GENERAL OBLIGATION AND CERTIFICATE OF OBLIGATION BONDS (continued)**

	<b>Outstanding Balance September 30, 2017</b>	<b>Less Current Maturities (to be paid in FY 2017-2018)</b>	<b>Long-Term Maturities September 30, 2018</b>
<u>\$8,435,000 Limited Tax Refunding Bonds, Series 2014</u> due in annual principal installments of \$30,000 to 1,835,000 through February 2020, plus interest at rates ranging from 2.0% to 5.0%, for debt service savings and to pay issuance costs.	5,270,000	1,670,000	3,600,000
<u>\$18,100,000 Limited Tax Refunding, Series 2015</u> due in annual principal installments of \$415,000 to 2,065,000 through February 2028, plus interest at rates ranging from 3.0% to 5.0%, for debt service savings and to pay issuance costs.	17,685,000	435,000	17,250,000
<u>\$16,260,000 Certificates of Obligation, Series 2016A</u> due in annual principal installments of \$350,000 to 1,220,000 through February 2036, plus interest at rates ranging from 2.0% to 5.0%, for debt service savings and to pay issuance costs.	15,910,000	350,000	15,560,000
<u>\$21,160,000 Certificates of Obligation, Series 2016B</u> due in annual principal installments of \$400,000 to 1,615,000 through February 2036, plus interest at rates ranging from 2.0% to 5.0%, for debt service savings and to pay issuance costs.	20,760,000	450,000	20,310,000
<b>Total Certificates of Obligation</b>	<u>106,650,000</u>	<u>6,615,000</u>	<u>100,035,000</u>
<b>Total Debt</b>	106,770,000	6,735,000	100,035,000
Less: Unamortized bond insurance cost	( 347,285)	( 28,727)	( 318,558)
Unamortized premium	<u>7,574,015</u>	<u>757,796</u>	<u>6,816,219</u>
<b>Total Debt</b>	<u><b>\$ 113,996,730</b></u>	<u><b>\$ 7,464,069</b></u>	<u><b>\$ 106,532,661</b></u>

Cameron County issued \$16,260,000 Certificates of Obligation, Series 2016A dated September 1, 2016 to pay for contractual obligations to be incurred in connection with the design, planning, acquisition, construction, equipping, expansion, repair and/or renovation of 1) Dancy Courthouse, including Terra Cotta; 2) Wells Fargo Building for County offices; 3) County IT Center relocation; 4) Vehicle Maintenance Building; 5) Precinct offices and warehouses; 6) Judicial and Administrative facilities renovation; 7) County Jail; 8) Darrell Hester Facility; 9) County buildings roof repair/replacement; 10) Rural street lights and to pay costs of issuance costs of Certificates. This issuance had a premium of \$2,403,962. The annual interest rates range from 2.0% to 5.0%. Interest accrues semiannually and the bonds mature in fiscal year 2036.

Cameron County issued \$21,160,000 Certificates of Obligation, Series 2016B dated September 1, 2016 for the purpose of providing for the payment of contractual obligations to be incurred in connection with the design, planning, acquisition, construction, equipping, expansion, repair, and/or renovation of County Parks, including Isla Blanca Park, Andy Bowie Park, EK Atwood Park, Olmito Community Park and to pay costs of issuance of the Certificates. This is a debt obligation issued by Cameron County utilizing county long term borrowing power that will be paid by Cameron County Parks System, a business-type activity fund. This Obligation was issued by Cameron County and is listed as County debt and in the

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2017

**12. LONG TERM DEBT (continued)**

**A. GENERAL OBLIGATION AND CERTIFICATE OF OBLIGATION BONDS (continued)**

Enterprise Fund Debt Obligation as County Park's activity will fulfill this obligation. This issuance had a premium of \$3,390,116. The annual interest rates range from 2.0% to 5.0%. Interest accrues semiannually and the bonds mature in fiscal year 2036.

Cameron County issued \$16,500,000 Certificates of Obligation, Series 2014 dated March 13, 2014 to pay for contractual obligations to be incurred in connection with the design, planning, acquisition, construction, equipping, expansion, repair and/or renovation of certain public property specifically improvements/rehabilitation to the judicial courthouse, the Sheriff's building, Dancy Courthouse, Carrizales Rucker Detention Center, BISD acquired buildings, Joe G Rivera and Aurora de la Garza building and replacement of Old County Jail cell doors. Construction projects included courtrooms at the Detention Center and improvements or construction of a new animal shelter and rehabilitation/improvements to County roads.

Cameron County issued \$23,570,000 Certificates of Obligation, Series 2011 dated June 9, 2011 to pay for contractual obligations to be incurred in connection with the design, planning, acquisition, construction, equipping, expansion, and/or renovation of certain public property, specifically being the roof renovations/replacements at Detention Center 1 and 2 and other County buildings, as well as terra cotta improvements at the Dancy Courthouse; air condition units or a chiller system for the Carrizales Rucker Detention Center, County Jail shower replacements; County Sheriff's Office chiller system; improvements to the old County Jail, Lucio Clinic renovation; Judicial Courthouse improvements and County Judicial computer system software; expansion costs for the Veteran's Trade Bridge; planning, traffic and revenue studies, schematic and environmental studies for the future Flor de Mayo Bridge; sidewalk and canopy improvements at the Gateway International Bridge; toll collection system upgrade for the international bridge system; acquisition of land and construction of a County Annex Building in Los Fresnos; acquisition of land and construction of a Community Center in Olmito; street light infrastructure improvements; improvements at the Pedro "Pete" Benavides County Park and Browne Road Social Service Center; constructing road improvements including improvements to Primera Road, San Jose Ranch Road, Old Alice Road, Vermillion Road, the U.S. 77 Parallel Corridor Project; acquisition of the Pacheco Building across the Dancy Courthouse and renovations to said building; improvements to the Laiseca Store Building and the payment of contractual obligations for professional services in connection with such projects (including, but not limited to, architectural and engineering); and to pay costs of issuance of the Certificates. Capital improvement costs for the International Toll Bridge System are \$4,494,000 and Cameron County Parks System is \$1,897,600 and this business activity debt is recognized in the Enterprise Fund Debt Obligation. Cameron County utilized long term borrowing for debt financed capital improvements for proprietary funds for the International Toll Bridge and Parks System. This issuance had a premium of \$531,156. The annual interest rates range from 2.0% to 5.0%. Interest accrues semiannually and the bonds mature in fiscal year 2031.

Cameron County issued \$16,075,000 Certificates of Obligation, Series 2008 dated October 15, 2008 to pay for obligations to be incurred in connection with the design, planning, acquisition, construction, equipping, expansion, and/or renovation of certain public property, specifically being the Carrizales Rucker Detention Center; district courtroom improvements and judicial computer system software; engineering and construction costs for the Veteran's and Free Trade Bridges; design, planning, acquisition, construction of right-of-ways for the Flor de Mayo Bridge; renovation of county buildings located across the Dancy County Courthouse; and the payment of contractual obligations for professional services in connection with such projects (including, but not limited to, financial advisory, legal, architectural and engineering). Capital improvement costs for the International Toll Bridge System are \$9,100,000. Debt financed capital improvements for the International Bridge System is recognized as an outstanding obligation of this proprietary fund and the International Toll Bridge System has recognized this debt. The issuance had a premium of \$222,184. The annual interest rates range from 5.0% to 6.0%. Interest accrues semiannually and the bonds mature in fiscal year 2028.



**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2017

**12. LONG TERM DEBT (continued)**

**ENTERPRISE FUND DEBT OBLIGATION**

Certificates of Obligations issued by Cameron County for capital improvements of **International Toll Bridge** which will be paid by this Enterprise Fund including interest payments are as follow:

<u>YEAR ENDING SEPTEMBER 30,</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>AMOUNT</u>
2018	\$ 785,825	\$ 438,814	\$1,224,639
2019	664,336	405,685	1,070,021
2020	696,000	374,325	1,070,325
2021	760,273	340,638	1,100,911
2022	799,082	302,764	1,101,846
2023-2027	4,560,451	884,339	5,444,790
2028-2031	1,794,308	132,581	1,926,889
<b>TOTAL</b>	<u><u>\$10,060,275</u></u>	<u><u>\$ 2,879,146</u></u>	<u><u>\$ 12,939,421</u></u>

Cameron County issued \$21,160,000 Certificates of Obligation, Series 2016B dated September 1, 2016 for the purpose of providing for the payment of contractual obligations to be incurred in connection with the design, planning, acquisition, construction, equipping, expansion, repair, and/or renovation of County Parks, including Isla Blanca Park, Andy Bowie Park, EK Atwood Park, Olmito Community Park and to pay costs of issuance of the Certificates. This is a debt obligation issued by Cameron County utilizing county long term borrowing power that will be paid by Cameron County Parks System, a proprietary fund. This issuance had a premium of \$3,390,116. The annual interest rates range from 2.0% to 5.0%. Interest accrues semiannually and the bonds mature in fiscal year 2036.

The County issued Certificates of Obligation, Series 2011 in the amount of \$23,570,000 on June 1, 2011. These 2011 CO's included funds of \$1,897,600 to be used for the payment of contractual obligations to be incurred in connection with the construction of a Community Center in Olmito and for improvements to Benavides County Park and Browne Road Social Service Center. This is a debt obligation issued by Cameron County utilizing county long term borrowing power that will be paid by Cameron County Parks System, a proprietary fund.

Certificates of Obligations issued by Cameron County for capital improvements of **Cameron County Parks System** which will be paid by this Enterprise Fund including interest payments are as follow:

<u>YEAR ENDING SEPTEMBER 30,</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>AMOUNT</u>
2018	\$ 668,865	\$ 1,194,233	\$ 1,863,098
2019	1,209,552	1,162,980	2,372,532
2020	1,340,461	1,115,398	2,455,859
2021	1,426,021	1,059,609	2,485,630
2022	1,491,619	995,662	2,487,281
2023-2027	8,458,119	3,916,364	12,374,483
2028-2032	7,114,193	2,189,002	9,303,195
2033-2036	6,070,000	528,350	6,598,350
Unamortized Costs	3,107,807	-	3,107,807
<b>TOTAL</b>	<u><u>\$30,886,637</u></u>	<u><u>\$12,161,598</u></u>	<u><u>\$43,048,235</u></u>

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2017

**12. LONG TERM DEBT (continued)**

**B. CAPITAL LEASES**

The annual requirements to retire general non-bonded debt outstanding at September 30, 2017, are as follows:

<b>Changes in General Capital Leases Debt</b>	<b>Capital Leases Debt</b>
Capital leases payable at October 1, 2016	\$ 6,524,552
Debt issued	1,794,917
Debt retired	(2,672,724)
Capital Leases payable at September 30, 2017 (Note 7)	<u>\$ 5,646,745</u>

The annual requirements to retire general non-bonded debt outstanding at September 30, 2017 are reported in Note 7.

**C. ADVANCED REFUNDING AND DEFEASED DEBT**

Cameron County issued \$8,435,000 Limited Tax Refunding Bonds Series 2014 dated October 15, 2014 for the purpose of refunding outstanding obligations of the County, for debt service savings and to pay costs of issuance of the Bonds. The proceeds were used to refund outstanding Certificates of Obligation Series 2005 \$590,000, Limited Tax Refunding Bonds, Series 2005 \$8,075,000 and Unlimited Tax Road Bonds, Series 2005 \$425,000 carrying an initial principal amount of \$9,090,000. The net proceeds realized from this issuance were \$9,304,497 which includes a premium of \$921,295, issuance cost, underwriter's fees and escrow agent fees of \$180,722 and an Issuer contribution of \$128,924. Net present value savings of \$711,199 were realized as a result of this Refunding.

The net proceeds from the issuance of the Limited Tax Refunding Bonds, Series 2014 have been deposited into the "Escrow Fund", as defined in the Escrow Agreement between the Issuer and Escrow Agent. Investments are authorized for purchase of obligations of the United States and obligations of agencies or instrumentalities of the United States. By the deposit of the Federal Securities and cash with Escrow Agent pursuant to Escrow Agreement, the Refunded Obligations are deemed to be paid in full and considered as a defeasance in accordance with law.

On March 3, 2015 Cameron County issued \$18,100,000 Limited Tax Refunding Bonds, Series 2015 for the purpose of refunding certain obligations of the county. Obligations refunded were Unlimited Tax Road Bonds, Series 2005 \$525,000, Certificates of Obligation, Series 2007 \$5,645,000, Certificates of Obligations, Series 2008 \$10,490,000 and Unlimited Tax Road Bonds, Series 2008 \$1,675,000 with interest rates ranging from 3.00% to 5.00%. The Bonds were sold for a purchase price of \$20,339,119 representing the principal amount of the Bonds of \$18,100,000 (which is less than the principal refunded bonds of \$18,345,000), plus a premium of \$2,338,519, less an Underwriters' discount of \$99,399. County's contribution of \$177,529 and issuance costs, paying and escrow agent fees accounted for a total of \$20,332,410 being deposited with Escrow Agent into the Escrow Fund in accordance with Escrow Agreement. This refunding resulted in a net present value savings of \$1,587,781 and a gross savings of \$1,903,134.

The net proceeds of \$20,332,410 have been verified and deposited pursuant to Escrow Agreement. Accuracy and sufficiency of such amounts as deposited has been confirmed by Financial Advisor and investments are to be made only in U.S. Treasury Securities and obligations of agencies or instrumentalities of the United States. Pursuant to the Escrow Agreement these refunded obligations are no longer outstanding or unpaid.

On June 07, 2012, the County Issued Limited Tax Refunding Bonds Series 2012 in the amount of \$9,610,000 with interest rates ranging from 2.0% to 3.5%. The proceeds were used to refund \$6,635,000 of outstanding Certificates of Obligation, Series 2005 and \$2,420,000 outstanding Certificates of Obligation, Series 2004, with interest rates ranging from 2.0% - 4.5%. The 2012 refunding bonds carried an initial principal amount of \$9,610,000 but were sold at a net premium of \$437,592. After the County contributed \$59,498 and after paying issuance cost, insurance premium, and underwriting fees of \$241,518 the net proceeds were \$9,865,572.

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2017

**12. LONG TERM DEBT (continued)**

**C. ADVANCED REFUNDING AND DEFEASED DEBT (continued)**

The net proceeds from the issuance of the Limited Tax Refunding Bonds, Series 2012 have been deposited in the Escrow Fund to refund the Refunded Obligations. The accuracy and sufficiency of such deposits to make payments has been confirmed by The Financial Advisor and such amounts will be held in an escrow fund under an Escrow Agreement dated September 1, 2012 between the Issuer and the Escrow Agent. All investments are to be made only in U.S. Treasury Securities and all such receipts will be applied to the payment of principal of and interest on the Refunded Obligations or will be held uninvested as cash in the Escrow Fund until the next date for payment of interest on the Refunded Obligations. The advance refunding has met the requirements of an in-substance debt defeasance and the Refunded Obligations are deemed to have been fully paid and no longer outstanding, except for the purpose of receiving payments from the deposited bond proceeds and any cash held for such purpose by the Escrow Agent for the Refunded Obligations and such Refunded Obligations will not be deemed as being outstanding obligations of the County payable from taxes nor for the purpose of applying any limitation on the issuance of debt. The purpose of this Refunding was to restructure debt service payments, to obtain net present value savings of \$576,928 and for the payment of related Refunding Bond issuance costs.

On June 1, 2011 the County issued Limited Tax Refunding Bonds, Series 2011 in the amount of \$5,560,000 to refund the Certificates of Obligation, Series 2002, Unlimited Tax Road Bonds, Series 2002 and the Certificates of Obligation, Series 2004, in the amounts of \$4,910,000, \$675,000 and \$50,000, respectively. The 2011 refunding bonds carried an initial principal amount of \$5,560,000 but were sold at a net premium of \$398,122 with accrued interest of \$17,849. After the County contributed \$99,707 and after paying issuance cost of \$157,137 and \$17,849 of accrued interest, the net proceeds were \$5,918,541.

The net proceeds from the issuance of the Limited Tax Refunding Bonds, Series 2011 have been deposited in the Escrow Fund to refund the Refunded Obligations. The accuracy and sufficiency of such deposits to make payments has been confirmed by The Financial Advisor and such amounts will be held in an escrow fund under an Escrow Agreement dated June 1, 2011 between the Issuer and the Escrow Agent. All investments are to be made only in U.S. Treasury Securities and all such receipts will be applied to the payment of principal of and interest on the Refunded Obligations or will be held uninvested as cash in the Escrow Fund until the next date for payment of interest on the Refunded Obligations. The advance refunding has met the requirements of an in-substance debt defeasance and the Refunded Obligations are deemed to have been fully paid and no longer outstanding, except for the purpose of receiving payments from the deposited bond proceeds and any cash held for such purpose by the Escrow Agent for the Refunded Obligations and such Refunded Obligations will not be deemed as being outstanding obligations of the County payable from taxes nor for the purpose of applying any limitation on the issuance of debt. The purpose of this Refunding was to restructure debt service payments, net present value savings of \$140,086 and for the payment of related Refunding Bond issuance costs.

In prior years, the County has defeased various bond issues by creating separate, irrevocable trust funds. New debt has been issued and proceeds were used to purchase U.S. government securities placed in the trust funds. The investments and fixed earnings from the investments are sufficient to fully service the defeased debt until the debt is called or matures. For financial reporting purposes, this debt has been considered defeased and therefore, removed as a liability from the governmental activities column of the statement of net position.

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2017

**12. LONG TERM DEBT (continued)**

**D. BUSINESS-TYPE ACTIVITIES**

**Revenue Bonds and Certificates of Obligation**

**International Toll Bridge System**

Cameron County issued \$7,950,000 International Toll Bridge System Revenue Bonds, Series 1998 on September 10, 1998, the final debt issuance for the construction of Veterans International Bridge. Proceeds from the \$7,950,000 Cameron County, Texas International Toll Bridge System Revenue Bonds, Series 1998 were placed in the construction fund. Total debt issued for the construction of the Veterans International Bridge project totaled \$17,630,000.

**The changes in Business-type activities total debt are summarized as follows:**

Debt payable at October 1, 2016	\$ 2,690,000
Debt retired	(1,015,000)
Less unamortized discount and premium cost	(49,555)
Debt payable at September 30, 2017	<u>\$ 1,625,445</u>

Business Type Debt includes the following individual issuances at September 30, 2017:

**REVENUE BONDS:**

	<b>Outstanding Balance September 30, 2017</b>	<b>Less Current Maturities (to be Paid in FY 2017-2018)</b>	<b>Long-Term Maturities September 30, 2018</b>
<u>\$4,005,000 International Toll Bridge System</u> <u>Revenue Refunding Bonds Series 2007:</u> due in annual principal installments of \$335,000 to \$475,000 through November 1, 2017, plus interest at the rate of 3.76%.	\$475,000	\$ 475,000	\$ -
<u>\$7,950,000 International Toll Bridge System</u> <u>Revenue Bonds, Series 1998:</u> due in annual principal installments of \$335,000 to \$615,000 through November 1, 2018; interest rates of 4.60%.	<u>1,200,000</u>	<u>585,000</u>	<u>615,000</u>
Unamortized discount and premium cost	<u>1,675,000</u> <u>49,555</u>	<u>1,060,000</u> <u>16,518</u>	<u>615,000</u> <u>33,037</u>
<b>Total Debt</b>	<b><u>\$1,724,555</u></b>	<b><u>\$1,076,518</u></b>	<b><u>\$ 648,037</u></b>

Interest on the International Toll Bridge System debt is paid each May 1 and November 1 and interest on the Park System debt is paid each June 1 and December 1. Principal and interest payments constitute direct obligations of the County payable from a combination of a pledge of net revenues, derived from the operation of the Systems, and the levy and collection of a direct and continuing ad valorem tax, within the limits prescribed by law, on all taxable property located within the County.

Business-type activity bonded debt is secured by, and payable with the net revenues of enterprise activities. The annual requirements to amortize all revenue bonded debt outstanding as of September 30, 2017 are as follows:

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2017

**12. LONG TERM DEBT (continued)**

**D. BUSINESS-TYPE ACTIVITIES (continued)**

Year Ending September 30,	International Toll Bridge System		Parks System		Total
	Principal	Interest	Principal	Interest	
2018	\$ 1,060,000	\$ 50,675	-	-	\$ 1,110,675
2019	615,000	14,145	-	-	629,145
	<u>\$ 1,675,000</u>	<u>\$ 64,820</u>	<u>-</u>	<u>-</u>	<u>\$ 1,739,820</u>

**Bond Indenture Requirements**

During the period in which the bonds are outstanding, the International Toll Bridge Bond Resolution and Order requires the County to create and maintain certain accounts or "funds" to receive the gross revenues derived from the operations of the System. In accordance with the terms of the Bond Resolution, these assets can be used to 1) pay the maintenance and operating expenses of the System, 2) pay the debt service costs of the System's revenue bonds, and 3) pay for any ordinary maintenance, repairs, or replacements to the System's property. Any remaining revenues may be transferred to other County funds or used for the purchase of the System's outstanding revenue bonds at a price less than par and accrued interest. During fiscal year 1984, a "fund" was established to control the expenditure of the proceeds of a bond sale. The "fund" was established to pay for certain construction work to be performed on the System.

**Advance Refunding**

On March 3, 2015 Cameron County issued \$18,100,000 Limited Tax Refunding Bonds, Series 2015 for the purpose of refunding certain obligations of the county. Obligations refunded were Unlimited Tax Road Bonds, Series 2005 \$525,000, Certificates of Obligation, Series 2007 \$5,645,000, Certificates of Obligations, Series 2008 \$10,490,000 and Unlimited Tax Road Bonds, Series 2008 \$1,675,000 with interest rates ranging from 3.00% to 5.00%. The Bonds were sold for a purchase price of \$20,339,119 representing the principal amount of the Bonds of \$18,100,000 (which is less than the principal refunded bonds of \$18,345,000), plus a premium of \$2,338,519, less an Underwriters' discount of \$99,399. County's contribution of \$177,529 and issuance costs, paying and escrow agent fees accounted for a total of \$20,332,410 being deposited with Escrow Agent into the Escrow Fund in accordance with Escrow Agreement. This refunding resulted in a net present value savings of \$1,587,781 and a gross savings of \$1,903,134. The refunded Certificates of Obligation Series 2008 provided funding for the International Toll Bridge and a portion of the principal Obligation is included in the Series 2015 Refunding. The Certificates of Obligation, Series 2007 \$5,645,000 were included in the \$18,100,000 Limited Tax Refunding Bonds, Series 2015. Series 2007 Certificates of Obligation were issued to provide funding for Cameron County Parks improvement; these Obligations are payable from Business Type Activities.

The net proceeds of \$20,332,410 have been verified and deposited pursuant to Escrow Agreement. Accuracy and sufficiency of such amounts as deposited has been confirmed by Financial Advisor and investments are to be made only in U.S. Treasury Securities and obligations of agencies or instrumentalities of the United States. Pursuant to Escrow Agreement these refunded obligations are no longer outstanding or unpaid.

On October 15, 2007, Cameron County authorized the issuance of Cameron County, Texas International Toll Bridge System Revenue Refunding Bonds, Series 2007 to refund the International Toll Bridge System Revenue Improvement Bonds, Series 1997, \$6,125,000. These bonds are payable from and secured by the net revenues of the Toll Bridge System. The 2007 Refunding Bonds were sold at par (\$4,005,000) with an additional Toll Bridge contribution of \$167,508 for bond issuance costs. Present Value savings on this Revenue Refund 2007 issue were \$206,932.

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2017

**12. LONG TERM DEBT (continued)**

**D. BUSINESS-TYPE ACTIVITIES (continued)**

**Certificates of Obligation**

Cameron County issued \$23,570,000 Certificates of Obligation, Series 2011 dated June 9, 2011 to pay for contractual obligations to be incurred in connection with the design, planning, acquisition, construction, equipping, expansion, and/or renovation of certain public property, specifically being the roof renovations/replacements at Detention Center 1 and 2 and other County buildings, as well as terra cotta improvements at the Dancy Courthouse; air condition units or a chiller system for the Carrizales Rucker Detention Center, County Jail shower replacements; County Sheriff's Office chiller system; improvements to the old County Jail, Lucio Clinic renovation; Judicial Courthouse improvements and County Judicial computer system software; expansion costs for the Veteran's Trade Bridge; planning, traffic and revenue studies, schematic and environmental studies for the future Flor de Mayo Bridge; sidewalk and canopy improvements at the Gateway International Bridge; toll collection system upgrade for the international bridge system; acquisition of land and construction of a County Annex Building in Los Fresnos; acquisition of land and construction of a Community Center in Olmito; street light infrastructure improvements; improvements at the Pedro "Pete" Benavides County Park and Browne Road Social Service Center; constructing road improvements including improvements to Primera Road, San Jose Ranch Road, Old Alice Road, Vermillion Road, the U.S. 77 Parallel Corridor Project; acquisition of the Pacheco Building across the Dancy Courthouse and renovations to said building; improvements to the Laiseca Store Building and the payment of contractual obligations for professional services in connection with such projects (including, but not limited to, architectural and engineering); and to pay costs of issuance of the Certificates. Capital improvement costs for the International Toll Bridge System are \$4,494,000 and Cameron County Parks System are \$1,897,600. Cameron County utilized long term borrowing for debt financed capital improvements for proprietary funds for the International Toll Bridge and Parks System. This debt is recognized in the proprietary funds as outstanding debt obligations. This issuance had a premium of \$531,156. The annual interest rates range from 2.0% to 5.0%. Interest accrues semiannually and the bonds mature in fiscal year 2031. Certificate of Obligation Series 2011 remaining International Toll Bridge Debt (Enterprise Debt) consists of a principal balance of \$3,727,772 as of 9/30/17.

Cameron County issued \$16,075,000 Certificates of Obligation, Series 2008 dated October 15, 2008 to pay for obligations to be incurred in connection with the design, planning, acquisition, construction, equipping, expansion, and/or renovation of certain public property, specifically being the Carrizales Rucker Detention Center; district courtroom improvements and judicial computer system software; engineering and construction costs for the Veteran's and Free Trade Bridges; design, planning, acquisition, construction of right-of-ways for the Flor de Mayo Bridge; renovation of county buildings located across the Dancy County Courthouse; and the payment of contractual obligations for professional services in connection with such projects (including, but not limited to, financial advisory, legal, architectural and engineering). Capital improvement costs for the International Toll Bridge System are \$9,100,000. Debt financed capital improvements for the International Bridge System are recognized as an outstanding obligation of this proprietary fund and the International Toll Bridge System has recognized this debt. The issuance had a premium of \$222,184. The annual interest rates range from 5.0% to 6.0%. Interest accrues semiannually and the bonds mature in fiscal year 2028. Certificate of Obligation Series 2008 remaining International Toll Bridge Debt (Enterprise Debt) consists of a principal balance of \$439,713; a current liability as of 9/30/17.

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2017

**12. LONG TERM DEBT (continued)**

**E. BUSINESS-TYPE ACTIVITIES (continued)**

Certificates of Obligations issued by Cameron County for capital improvements of *International Toll Bridge* including interest payments are as follow:

<b>YEAR ENDING</b>			
<b>SEPTEMBER 30,</b>	<b>PRINCIPAL</b>	<b>INTEREST</b>	<b>AMOUNT</b>
2018	\$ 785,825	\$ 438,814	\$1,224,639
2019	664,336	405,685	1,070,021
2020	696,000	374,325	1,070,325
2021	760,273	340,638	1,100,911
2022	799,082	302,764	1,101,846
2023-2027	4,560,451	884,339	5,444,790
2028-2031	1,794,308	132,581	1,926,889
<b>TOTAL</b>	<b>\$10,060,275</b>	<b>\$ 2,879,146</b>	<b>\$ 12,939,421</b>

**Cameron County Parks**

Cameron County issued \$21,160,000 Certificates of Obligation, Series 2016B dated September 1, 2016 for the purpose of providing for the payment of contractual obligations to be incurred in connection with the design, planning, acquisition, construction, equipping, expansion, repair, and/or renovation of County Parks, including Isla Blanca Park, Andy Bowie Park, EK Atwood Park, Olmito Community Park and to pay costs of issuance of the Certificates. This is a debt obligation issued by Cameron County utilizing county long term borrowing power that will be paid by Cameron County Parks System, a proprietary fund. This issuance had a premium of \$3,390,116. The annual interest rates range from 2.0% to 5.0%. Interest accrues semiannually and the bonds mature in fiscal year 2036.

The County issued Certificates of Obligation Series 2011 in the amount of \$23,570,000 on June 1, 2011. These 2011 CO's included funds of \$1,897,600 to be used for the payment of contractual obligations to be incurred in connection with the construction of a Community Center in Olmito and for improvements to Benavides County Park and Browne Road Social Service Center. This is a debt obligation issued by Cameron County utilizing county long term borrowing power that will be paid by County Parks, a proprietary fund.

Cameron County issued \$8,000,000 Certificates of Obligation, Series 2007 on February 15, 2007 for the purpose of payment of contractual obligations to be incurred in connection with the design, planning, acquisition, construction, equipping, expansion and/or renovation of certain public property, specifically being improvements and additions to, and/or acquisition of, various public parks and other public recreation facilities located throughout the County; and to pay costs of issuance of the Certificates. The County included in its annual ad valorem tax, within limitations prescribed by law, an amount sufficient to meet the debt service requirements on these Certificates. The Park System pledged limited revenues of annual operations to comply with the legal requirements for the sale of the Certificates. This Certificate of Obligation issue is an obligation of County Parks System. Certificates of Obligation, Series 2007 have been refunded with the Limited Tax Refunding Bonds, Series 2015 with a principal amount of \$5,572,648. This debt obligation is a Cameron County Parks liability.

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2017

**12. LONG TERM DEBT (continued)**

**F. BUSINESS-TYPE ACTIVITIES (continued)**

Certificates of Obligations issued by Cameron County for capital improvements of *Cameron County Parks System* including interest payments are as follow:

<b>YEAR ENDING SEPTEMBER 30,</b>	<b>PRINCIPAL</b>	<b>INTEREST</b>	<b>AMOUNT</b>
2018	\$ 668,865	\$ 1,194,233	\$ 1,863,098
2019	1,209,552	1,162,980	2,372,532
2020	1,340,461	1,115,398	2,455,859
2021	1,426,021	1,059,609	2,485,630
2022	1,491,619	995,662	2,487,281
2023-2027	8,458,119	3,916,364	12,374,483
2028-2032	7,114,193	2,189,002	9,303,195
2033-2036	6,070,000	528,350	6,598,350
<b>TOTAL</b>	<b>\$27,778,830</b>	<b>\$12,161,598</b>	<b>\$39,940,428</b>
Unamortized Costs	3,107,807	-	3,107,807
	<b>\$30,886,637</b>	<b>\$12,161,598</b>	<b>\$43,048,235</b>

**13. RISK MANAGEMENT**

The County is exposed to various risks of loss relating to general liability, the accidental risk of loss of real and personal property, damage to County assets, errors and omissions, and personal risks which relate to workers' compensation. The County implements a number of risk strategies such as participating in risk pools, purchasing commercial insurance, self-insurance with specific and aggregate stop-loss insurance, and full self-insurance to manage those listed risks. Amounts of coverage for these types of risk have not been subject to a significant reduction in the current year. The County purchases \$500,000 in coverage for public employee theft, forgery or alteration, fraud and dishonesty blanket bond through The Hanover Insurance Group.

**A. WORKERS' COMPENSATION INSURANCE**

The County is self-insured for Workers' Compensation Insurance administered by the Texas Association of Counties (TAC). TAC's Workers' Compensation Self-Insurance Fund was created to enable each county or county related governmental entity to provide for self-insurance. The County participates under an agreement between political subdivisions to cover risk pursuant to the provisions of Chapter 791 and 2259 of the Texas Government Code and Chapter 504 of the Texas Labor Code. County participates in this self-funded Pool as an alternative to commercial insurance. TAC's Workers' Compensation Insurance Program provides medical and indemnity payments, as required by law, for job related injuries up to the State's statutory limits. Interfund premiums for workers' compensation are determined by position class code, at actuarially determined rates. The policy renews annually on January 1. The plan-year is reported on a calendar year basis. The County's 2015 calendar year contribution was \$428,441.

The following is a schedule of premiums paid and claims incurred:

<b>Calendar*</b>	<b>Workers'</b>	<b>Workers'</b>	<b>Claims</b>
<b>Year</b>	<b>Compensation</b>	<b>Compensation</b>	<b>(Over) Under</b>
	<b>Insurance</b>	<b>Insurance</b>	<b>Premium Paid</b>
	<b>Premium Paid</b>	<b>Claims Paid</b>	
2014	\$ 421,854	\$ 365,933	\$ 55,921
2015	\$ 452,648	\$ 356,138	\$ 96,510
2016	\$ 428,441	\$ 325,356	\$ 103,085



**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2017

**13. RISK MANAGEMENT (continued)**

**B. OTHER INSURANCE**

The County is also a member of a risk pool for automobile, general liability, and property and casualty insurance. As a member of the pool, the County would incur a liability only if the pool's operations become insolvent. General liability policy and automobile liability policy have a plan anniversary date of July 1<sup>st</sup>. The following are the coverage limits of the policies:

**C. AUTOMOBILE LIABILITY COVERAGE**

<u>Bodily Injury*</u>	<u>Property Damage*</u>	<u>Personal Injury Protection</u>
\$100,000 per person	\$100,000 per occurrence	\$5,000 per person
\$300,000 per occurrence		
-Coverage for County-owned vehicles		-Coverage for non-owned and hired vehicles
-Personal injury protection for specified vehicles		-Limited Mexico coverage
-Supplementary death benefit		-The deductible is \$1,000 per occurrence.

The annual premium is \$153,089 for Automobile Liability and \$64,026 for automobile physical damage for the period July 1, 2017 through July 1, 2018. Insurance premium provides coverage for 647 vehicles including utility trailers and enclosed trailers. No settlements exceeded insurance coverage during the past three years.

**D. COMPREHENSIVE GENERAL LIABILITY COVERAGE**

<u>Bodily Injury*</u>	<u>Property Damage*</u>	<u>Employee Benefits</u>	<u>Personal and Adv. Injury Liability</u>
\$100,000 per person	\$100,000 per occurrence	\$100,000 per occurrence	\$100,000 per person
\$300,000 per occurrence			\$300,000 per offense
aggregate			

-The deductible is \$5,000 per occurrence. The annual premium is \$74,073 for the period July 1, 2017 through July 1, 2018. No settlements exceeded insurance coverage during the past three years.

**E. PROPERTY AND CASUALTY COVERAGE**

The property and casualty insurance covers buildings, structures, and personal property, including coverage extensions for earth movement, flood, accounts receivable, valuable records, demolition, increased costs of construction, transit, business interruption, mobile equipment, builder's risk, and loss of income. Specifically excluded is coverage for fine arts, physical damage to owned automobiles and leasehold interests. Each type of asset covered has specific liability limits and deductibles.

**F. EMPLOYEE HEALTH AND LIFE BENEFITS**

On May 1, 1989, Cameron County established a limited risk management program for health and life benefits provided to active and retired employees and their dependents. Premiums are paid into the Internal Service Fund (Health and Life Benefits Fund) by all funds through payroll contributions and are available to pay claims, administrative costs, and claims reserves. Administrative costs include the cost of individual stop loss insurance (\$200,000 per insured) and aggregate stop loss insurance (determined by the monthly number of insured lives, at a specified dollar value times twelve), as well as fees charged by a Third Party Administrator (TPA).

Premiums are based upon coverage for the defined fixed administrative fees and the per capita costs of anticipated aggregate health care spending for the upcoming year. Medical costs have increased by .59% in comparison to FY16 levels when costs increased by 16.0%. Historically the most significant increases have been in pharmaceutical expenses. The majority of the County's employee population is predominately male and the dependent coverage is predominately female with an average of between 25 to 41 years of age.

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2017

**13. RISK MANAGEMENT (continued)**

**F. EMPLOYEE HEALTH AND LIFE BENEFITS (continued)**

Cameron County continues to promote Wellness Plans and Preventative Care by annual screenings, physical exams and health fairs. Currently, the Fund's board is examining program saving measures, greater participation of the plan users, and alternate plans for provision of service to insure the financial well-being of the program as well as maintaining the ability to provide the level of care desired by the County and increasing the county contribution for all employees. A General Fund transfer of \$692,514 was needed to meet medical obligations. This is a significant decrease when compared to FY16 when a transfer of \$2,286,490 was needed. The County's contribution for employee coverage was increased from \$6,000 to \$6,600 for fiscal year 2017 in efforts to meet the medical obligations.

During fiscal year 2017, a total of \$12,344,751 was paid in benefits and \$1,834,362 was paid in administrative costs. Estimated claims payable, based upon claims filed and estimated unfiled claims at year end, totaled \$391,131 as of September 30, 2017. Changes in the balances of claims liabilities during the past three years follow:

	<b>Fiscal Year 2016-2017</b>	<b>Fiscal Year 2015-2016</b>	<b>Fiscal Year 2014-2015</b>
Unpaid claims, beginning of fiscal year	\$ 526,814	\$ 516,988	\$ 391,507
Incurred claims (including incurred but not reported)	12,209,068	12,282,725	10,624,342
Payments of claims	( 12,344,751)	(12,272,899)	(10,498,861)
Unpaid claims, end of fiscal year	<u>\$ 391,131</u>	<u>\$ 526,814</u>	<u>\$ 516,988</u>

**G. PUBLIC OFFICIALS AND LAW ENFORCEMENT LIABILITY**

The County self-insures its activities that are normally covered with public officials (errors and omissions) insurance and law enforcement liability insurance. Lawsuits involving wrongful termination, sexual harassment, and breach of contract are typically covered through Public Officials Insurance; whereas, civil rights violations, illegal search and wrongful incarceration are covered by Law Enforcement Liability Insurance. Since the County is self-insured in these areas of liability, there are no exclusions. Insurance policies purchased from private insurance companies could exclude certain coverages that would leave the County uninsured. Therefore, the lawsuits listed below may or may not have been specifically covered by an acquired insurance policy. Because the County is self-insured with regards to law enforcement liability and public officials liability, all settlements exceed insurance coverage amounts. The County is currently defending against various lawsuits concerning Public Officials and Law Enforcement Liability. While the final outcome of these lawsuits cannot be certain, the County has reserved \$500,000 to provide for a contingency in cases in which the County may be adversely ruled upon.

**H. ENTERPRISE ACTIVITY COVERAGE**

The System maintains insurance coverage for fire, extended coverage, loss of revenue, accounts receivable, earthquake, flood, named storm and malicious mischief, and toll equipment coverage. Vehicles are self-insured as to comprehensive collision coverage; however, auto liability coverage is provided through the Texas Association of Counties in amounts above the legal requirements. The County insures the bridge spans for property damage in amounts less than the historical cost of each bridge through Zurich American Insurance Company. Insurance coverage period is from 7/1/17 – 7/1/18.

The Gateway International Bridge has \$15,000,000 in coverage for the bridge span property damage and \$6,686,000 for use and occupancy coverage protecting from loss of revenues. The Free Trade Bridge at Los Indios has \$15,000,000 to cover property damage to the bridge spans and \$1,757,810 for use and occupancy coverage protecting from loss of revenues. The Veteran's International Toll Bridge also has \$15,000,000 to

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2017

**13. RISK MANAGEMENT (continued)**  
**H. ENTERPRISE ACTIVITY COVERAGE (continued)**

cover property damage to the bridge spans and \$7,944,700 for use and occupancy coverage protecting from loss of revenues. The maximum coverage for loss or damage per occurrence or in the aggregate by the peril of earthquake, flood or named storm is \$61,389,110. A significant portion of the amounts capitalized in toll bridges and approaches constitute non-construction costs such as environmental assessments, presidential permits, U.S. Coast Guard Permits, legal, engineering, geotechnical surveying, archeological examination, as well as land and site preparation. Most of these costs will not recur should a bridge span need replacement or repair. In addition, private engineering firms structurally inspect all international bridges. Windstorm and Hail insurance coverage is included under the Property and Catastrophe Insurance coverage provided by Hiscox, Hanover Group Insurance and various other companies for excess costs.

**14. COMMITMENTS AND CONTINGENCIES**

**A. LITIGATION**

The County is presently a defendant in various lawsuits. While the County plans to vigorously defend itself, legal counsel for the County cannot assess the loss, if any, that may result from unfavorable judgments against the County.

The County is also a defendant in cases involving law enforcement operations. These cases deal with allegations of civil rights violations and prisoner civil rights violations. State court cases allege false imprisonment, failure to follow due process, discrimination lawsuit, wrongful termination, fraud and civil conspiracy. The County does not anticipate these to be “cases of liability.” Resolution of these matters are pending and financial impact to the County is not known at this time.

Cameron County is a defendant in several cases involving employment related litigation, civil rights, wrongful termination, constitutional violations and due process. The outcome of these lawsuits are not known and financial impact to the County, while undeterminable, is not expected to be material in any event. In the unlikely event of adverse finding to the County, cases would be appealed to the 13<sup>th</sup> Court of Appeals. The County has Committed Fund Balance of \$500,000 for any pending litigation claims.

Cameron County is a defendant where plaintiffs are seeking compensatory damages alleging defendants deprived decedent of his right from unlawful seizure, cruel and unusual punishment and denied due process of law. Plaintiffs also bring wrongful death and survivor claims under state law. We do not believe this is a case of liability. The applicable liability standard of deliberate indifference to the medical needs of an inmate is an exceedingly high standard for a plaintiff to prevail upon and the County will vigorously defend itself. However, in the event of a finding of liability, damages may exceed \$1,000,000 (one million) dollars.

The County was a defendant in a real estate case where Plaintiffs allege the County abandoned an easement that was given to County Parks for the use of park purposes. This was a complicated case involving donated land that Commissioners Court sought to develop by leasing land for development of a hotel complex within a public park. This case was tried before a jury and a verdict for plaintiffs was awarded for \$21,000,000. The court held a hearing on motions for entry of judgment and outcome was modified for \$3,500,000 and final judgment has been signed. Both parties have filed appeals to the 13<sup>th</sup> Court of Appeals. Parties subject to this litigation entered into an agreed judgement and this case is now fully disposed. Cameron County issued \$5,510,000 Cameron County Limited Tax Refunding Bonds, Series 2017 for providing for payment in connection with settlement agreement pursuant to this litigation. Per Texas Government Code 1207.002, a portion of the amount paid qualified as an obligation eligible for refunding with this debt obligation.

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2017

**14. COMMITMENTS AND CONTINGENCIES (continued)**

**INTERLOCAL AGREEMENTS**

**B. Harlingen, Texas and San Benito, Texas**

On June 3, 1991, Cameron County entered into an agreement with the Cities of San Benito, Texas and Harlingen, Texas, whereby the County would finance, construct and operate an international toll bridge located at Los Indios, Texas approximately eight miles south of both communities. The revenue bonds issued are payable from the revenues of the County's Toll Bridge System. Each of the cities has agreed to pay the lesser of \$200,000 annually, or 25% of any deficiency in annual debt service requirements, net operating losses not including depreciation, and any capital equipment not paid for with bond proceeds.

Any surplus remaining after payment of operations, debt service, or capital equipment purchases, in excess of 140% of the average annual debt service requirements of outstanding Los Indios Toll Bridge Bonds, will be distributed 25% to each city and 50% to the County. The Free Trade Bridge at Los Indios opened November 1, 1992. The results of operations for the Free Trade Bridge at Los Indios for the period ending September 30, 2017 produced a \$1,681,215 surplus as defined by the interlocal agreement. Distributions to the cities are done on a monthly basis with final adjustments after year end closing. Cities of San Benito and Harlingen each received a surplus distribution of \$418,897.

**Brownsville, Texas**

On January 12, 1990, the County entered into an agreement with the City of Brownsville, Texas, whereby the County would finance, construct and operate an international toll bridge located in Southeast Brownsville, Texas, approximately two miles east of Gateway International Toll Bridge. Revenue bonds issued are payable from the revenues of the County's Toll Bridge System. The City of Brownsville, Texas agreed to pay the lesser of \$400,000 annually, or 50% of any deficiency in annual debt service requirements, net operating losses not including depreciation, and any capital equipment not paid for with bond proceeds. Any surplus remaining after payment of operations, debt service, or capital equipment purchases, in excess of 140% of the average annual debt service requirements of outstanding Toll Bridge Bonds, will be distributed equally between the City and County. The bridge opened in April 1999. During the period of bridge construction, the

City and County paid the net annual debt service and such payments were recorded as contributed capital. The results of operations for the Veterans Bridge for the year ended September 30, 2016 produced a distribution to City of Brownsville of \$2,552,857.

The following is a summary of the interlocal transactions between the City of Brownsville, Texas and the County for the past ten (10) years:

**Surplus Distributed from Operations**

<b>Year Ended September 30,</b>	<b>Cameron County</b>	<b>City of Brownsville</b>	<b>Total Surplus (Deficiency)</b>
2017	\$ 2,552,857	\$2,552,857	\$ 5,105,714
2016	2,411,486	2,411,486	4,822,972
2015	1,876,662	1,876,662	3,753,324
2014	1,825,714	1,825,714	3,651,428
2013	1,288,520	1,288,520	2,577,040
2012	1,554,861	1,554,861	3,109,722
2011	1,528,935	1,528,935	3,057,870
2010	1,468,453	1,468,453	2,936,906
2009	1,243,111	1,243,111	2,486,222
2008	2,004,538	2,004,538	4,009,076
	<u>\$ 17,755,137</u>	<u>\$ 17,755,137</u>	<u>\$ 35,510,274</u>

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2017

**14. COMMITMENTS AND CONTINGENCIES (continued)**

**B. INTERLOCAL AGREEMENTS (continued)**

**Cameron County Regional Mobility Authority (CCRMA)**

On April 11, 2006 the County entered into an agreement with the Cameron County Regional Mobility Authority (CCRMA) whereby the County would provide a loan of \$250,000 for the purpose of assisting the CCRMA in its organizational efforts. Up through year ending September 30, 2013, the Cameron County Auditor's office oversaw all financial transactions for CCRMA. As of October 1, 2013, CCRMA, although a component unit of Cameron County, has dedicated financial staff for all their operations. On May 23, 2006 the County and the CCRMA entered into another agreement to prepare route analysis, schematic design and environmental assessment to include a finding of no significant impact for the North Rail Relocation Project and the FM 509 extension between its current termination point and Expressway 77. The funds for the work were provided by Cameron County through Project Road Map. CCRMA aggressively continues to work with Texas Department of Transportation on a number of transportation projects: West Parkway in Brownsville, East Loop SH32, 2nd Access to South Padre Island area, Port Isabel Access Road, FM509 and SH550 Phase II and Phase III and I-69/US77.

On June 6, 2012 and June 7, 2012 the County and CCRMA approved and entered into the SSH 550 Funding and Development Agreement (the "550 Agreement"). The 550 Agreement designates CCRMA as the owner of the Project and as the operator and the party responsible for maintenance of the Project. On August 8, 2012, Cameron County issued \$40,000,000 Revenue and Tax Bonds, Series 2012, providing funding for the Project and as a condition for such funding, the CCRMA is obligated to repay the funding together with interest on the unpaid principal balance. The debt will be reported on the CCRMA financial statements. The CCRMA has pledged to the County Pledged revenues in accordance with the "SH550 Project Agreement." CCRMA is responsible for providing annual operating, maintenance, and capital budgets to the County and for funding various reserves as established in the Trust agreement.

On January 29, 2014, County Commissioners Court adopted an order authorizing the issuance of Bonds, pursuant to an agreement, by and between the County and The Bank of New York Mellon Trust Company, N.A., Dallas Texas as trustee dated as of August 2012 and as amended as of February 1, 2014. On March 1,

2014, Cameron County issued \$5,000,000 Revenue and Tax Bonds, Series 2014 (State Highway 550 Project) on behalf of CCRMA. The \$5,000,000 Revenue and Tax Bonds, Series are issued as Completion Obligations for the purpose of providing payment for final costs incurred with the design, planning, construction and equipping of the SH550 Direct Connector Project. These bonds are parity obligations with the County's \$40,000,000 "Revenue and Tax Bonds, Series 2012." Through this issuance, the County will provide the necessary funding for completion of the "SH550 Direct Connector Project" and as a condition of this funding, CCRMA is obligated to repay the funding together with interest on the unpaid principal balance of the Project funding at the same stated rates of interest the County will pay on the Bonds. As part of this SH550 Direct Connector Project, CCRMA has pledged to the County the pledged revenues. The County has assigned its right to such Pledged Revenues to the Trustee pursuant to the Order and the Trust Agreement.

On February 26, 2015, Cameron County Commissioners Court adopted a "CERTIFICATE FOR ORDER" authorizing the issuance of "Cameron County, Texas Revenue and Tax Bonds, Series 2015 (State Highway 550 Project)", levying an annual ad valorem tax; entering into a second amendment to Trust Agreement, second amendment to SH550 Funding and Development Agreement, and Bond Purchase Agreement; delegating authority to approve terms; and other matters related thereto. On April 1, 2015, Cameron County issued \$4,500,000 Cameron County, Texas Revenue and Tax Bonds, Series 2015 (State Highway 550 Project) as completion obligations for the payment of obligations to be incurred in connection with the final design, planning, construction, and equipping of the SH550 Direct Connector Transportation Project and to pay costs of issuance. These Bonds are parity obligations with the County's outstanding \$40,000,000 "Revenue and Tax Bonds, Series 2012 (State Highway 550 Project) and the County's \$5,000,000 outstanding "Revenue and Tax Bonds, Series 2014 (State Highway 550 Project) together with the 2012 Bonds (the "Prior Bonds"). This

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2017

**14. COMMITMENTS AND CONTINGENCIES (continued)**  
**B. INTERLOCAL AGREEMENTS (continued)**

**Cameron County Regional Mobility Authority (CCRMA)**

project will be designed, constructed, operated and maintained by CCRMA. CCRMA has pledged and assigned to the County certain toll revenues to be derived from the Project, Pass Through Payments and a subordinated pledge of Vehicle Fee Revenues for the payment of the bonds.

On November 2016, Cameron County Commissioners Court adopted a "CERTIFICATE FOR ORDER" authorizing the issuance of "Cameron County, Texas Revenue and Tax Refunding Bonds, Series 2016 (State Highway 550 Project)", for the purpose of refunding and restructuring certain outstanding obligations of the CCRMA for debt service and cash flow savings and to pay costs of issuance of the Bonds. The County entered into a funding and development Agreement, dated August 1, 2012, amended on February 1, 2014, March 15, 2015 and November 1, 2016 (the 550 Agreement) in which the authority pledged and assigned to County certain toll revenues to be derived from Project, Pass-through Payments and a subordinated pledge of Vehicle Fee Revenues. The County has assigned its right to the Pledged Revenues to the Trustee pursuant to the Order and Trust Agreement.

**Tax Increment Reinvestment Zones (TIRZ)**

Cameron County is a participant in a number of reinvestment zones with local municipalities: City of La Feria Reinvestment Zone #1, City of Brownsville Reinvestment Zone #1; City of San Benito, City of Harlingen TRZ #1, #2, #3, City of Port Isabel, City of Los Fresnos, and Town of South Padre Island. Cameron County Commissioners Court appoints one representative to each zone board; the county representative is usually the county commissioner in whose precinct the zone is located. On November 23, 2011, Cameron County and Cameron County Regional Mobility Authority (CCRMA – component unit) entered into an interlocal agreement to participate in "Transportation Reinvestment Zone No. 1, County of Cameron." This agreement was further modified on December 2012 amending boundaries of CCRMA TRZ#1 due to changes in CCRMA Development Program. Project limits and components of CCRMA incorporated State Highway 550, State Highway 32, FM509, US 77 South and bypasses on US 77 and US 281. Cameron County in cooperation with CCRMA designated TRZ#2 to facilitate development of South Padre Island Second Access project. Through these agreements, County will remit to CCRMA 100% of the incremental value of property located in this zone for the purpose of facilitating the development of portions of State Highway 550, the Outer Parkway, East Loop, FM 509, SH32, US77 South and bypasses on US 77 and US 281. In December 2014, CCRMA and Cameron County entered into interlocal agreements for TRZ #3, #4 and #5. The areas included in these zones respectively are FM1925, FM 803 and West Parkway and were created to promote public safety, facilitate the development or redevelopment of property and facilitate the movement of traffic. These agreements remain in effect as long as any CCRMA debt is outstanding and unpaid. On December 29<sup>th</sup>, 2015 Cameron County entered into an interlocal agreement with Cameron County Regional Mobility Authority (CCRMA) to participate in Transportation Reinvestment Zone #6. This zone establishes a "County-Wide Transportation Reinvestment Zone" projected to support \$1.6 billion in transportation projects that will promote safety, support development and facilitate the movement of traffic throughout Cameron County.

TRZ #6 replaces previous TRZs 1-5. The Tax Increment Base year of TRZ#6 is all real property in the County as of January 1, 2015 and the maximum transfer amount is the cumulative total of \$1,625,954,462. Cameron County's participation will be 25% of the Tax Increment excluding amounts levied and collected for Interest and Sinking Funds and commitments of existing TIRZ agreements. The termination date of the Zone is whichever of the following events occurs first: A) date upon which all outstanding Project Obligations have been satisfied and no additional Project Obligations are anticipated; B) the Maximum Transfer Amount has been paid (\$1,625,954,462); C) December 29, 2055, unless such date is extended by agreement of parties.

Distributions for FY 2017 for all entities were cities of Los Fresnos \$65,667, City of Harlingen \$94,804 and Brownsville \$147,840. Funds of \$702,041 have been reserved for those entities that have not submitted financial reports or billings.

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2017

**15. RETIREMENT PLAN**

**A. TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM**

**Plan Description**

Cameron County provides retirement, disability and death benefits, for all of its full-time employees through a nontraditional defined benefit pension plan in the statewide, Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of 677 nontraditional defined benefit pension plans. TCDRS issues an aggregate comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available on the TCDRS website at [www.tcdrs.org](http://www.tcdrs.org).

The plan's provisions are adopted by the governing body of the employer, within the options available in the state statutes governing TCDRS (TCDRS Act). Members can retire at ages 60 and above with 8 or more years of service or with 30 years of service regardless of age, or when the sum of their age and years of service equals 75 or more. Members are vested after 8 years of service but must leave their accumulated contributions in the plan to receive any employer-financed benefit. Members who withdraw their personal contributions in a lump sum are not entitled to any amounts contributed by their employer.

Benefit amounts are determined by the sum of the employee's contributions to the plan, with interest, and employer-financed monetary credits, with interest. The level of these monetary credits is adopted by the governing body of the employer within the actuarial constraints imposed by the TCDRS Act so that the resulting benefits can be adequately financed by the employer's commitment to contribute. At retirement, death, or disability, the benefit is calculated by converting the sum of the employee's accumulated contributions and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

**Funding Policy**

The employer has elected the annually determined contribution rate (ADCR) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually. The employer's contribution is determined using an actuarially determined rate of 9.01% for the months of the calendar year in 2016 and 9.34% for the months of the calendar year in 2017.

The contribution rate payable by the employee members for the calendar years 2016 and 2017 is the rate of 7.00% as adopted by the governing body of the employer. The employee contribution rate and the employer contribution rate may be changed by the governing body of the employer within the options available in the

TCDRS Act. For the County's fiscal year ended September 30, 2017, the annual pension cost for the TCDRS plan and the actual employer contributions were \$6,359,603, and were equal to the required contribution.

**Net Pension Liability**

Governmental Accounting Standards Board issued Statement No. 68 which are new reporting standards for public pension plans and participating employers which address specifics of the reporting public pension plan obligations for employers. Net pension liability (NPL) for Cameron County was determined as of December 31, 2016, and total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2017

**15. RETIREMENT PLAN (continued)**

**Net Pension Liability (continued)**

Actuarial assumptions used to determine the total pension liability as of the valuation date, December 31, 2016 are as follow:

Discount Rate*	8.10%
Long term rate of return, net of investment expense	8.10%

*\*The discount rate reflects the long term rate of return funding valuation assumption of 8.00%, plus 0.10% adjustment to be gross of administrative expenses as required by GASB68.*

Assumptions used in this analysis for reporting requirements as of December 31, 2016 were the same as those used in the December 31, 2015 actuarial valuation analysis for Cameron County. System-wide economic assumptions used by the TCDRS actuary were a 5% real rate of return, 3.0% inflation and an 8.0% long term investment return. The 8.0% long term rate of return is net of investment expenses. It is expected that returns will equal the nominal annual rate of 8% used in the calculation of the actuarial accrued liability and the normal cost contribution rate for the retirement of each participating employer.

Cost of living adjustments (COLA) are not considered to be substantively automatic under GASB 68. No assumption is made for future COLAs included in the GASB calculations nor in the funding valuation.

Annual salary increase rates assumed for individual members vary by length of service and by entry-age group. The annual rates consist of a general wage inflation component of 3.5% (made up of 3.0% inflation and .05% productivity increase (assumptions) and a merit, promotion and longevity component that on average approximates 1.4% per year for a career employee.

Employer –specific economic assumptions:

Growth in membership	0.0%
Payroll Growth	3.5%

Payroll growth assumption is the aggregate covered payroll of the employer.

Census Data to assess pension liability consists of the following membership information:

Active Employees	1,861
Former Employees	1,194
Average Monthly Benefit	\$ 3,004

Inactive Employees (or their Beneficiaries) Receiving Benefits

Number of Benefit Recipients	625
Average Monthly Benefit	\$ 1,299

Demographic assumption considerations were that new employees would replace terminated employees and have similar entry ages. Members who become disabled would be eligible to commence benefit payments regardless of the age. Rates of disability are based on TCDRS experience. Mortality rates for depositing members, service retirees, beneficiaries, non-depositing members and disabled retirees were based on the gender-distinct RP-2000 Active, Combined and Disabled Mortality Tables with a projection scale of AA with two year and four set-back and set-forward period based on gender.

Family composition for calculating Survivor Benefit for depositing and non-depositing members were that male members have a female beneficiary three years younger. Female members are assumed to have a male beneficiary who is three years older. Annual rates of retirement were based on members reaching the age of sixty or the earliest eligibility. For those reaching the age of seventy five, retirement was considered to occur immediately.



**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2017

**15. RETIREMENT PLAN (continued)**

**Net Pension Liability (continued)**

Employees with six years or less have a higher probability of termination for reasons other than death, disability or retirement. Rates of termination vary by years of service, entry-age group and sex. Termination rate of 0% was assumed for members two years prior to retirement eligibility. Members who terminate may either leave their account with TCDRS or withdraw their funds. Members withdrawing their account vary based on length of service and vesting schedule. For those terminating members who are non-vested 100% withdrawal was assumed.

Other key actuarial assumptions to determine the total pension liability as December 31, 2016 were based on the results of an actuarial study for the period January 1, 2009 – December 31, 2012, except where required to be different per GASB68. In 2015 updated mortality rates were adopted.

To determine the long-term expected rate of return on TCDRS assets, expected inflation is added to expected long-term real returns in addition to reflecting expected volatility and correlation. Capital market assumptions and information are based on January 2017 information for a 7-10 year time horizon. The valuation assumption for long-term expected return is re-assessed at a minimum of every four years, and is set based on a 30-year time horizon; the most recent analysis was performed in 2013.

(The rest of this page is intentionally left blank)

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2017

**15. RETIREMENT PLAN (continued)**

**Net Pension Liability (continued)**

The target asset allocation and geometric real rates of return are shown below:

<b>Asset Class</b>	<b>Benchmark</b>	<b>Target Allocation (1)</b>	<b>Geometric Real Rate of Return (Expected minus inflation) (2)</b>
US Equities	Dow Jones U.S. Total Stock Market Index	13.50%	4.70%
Private Equity	Cambridge Associates Global Private Equity & Venture Capital Index (3)	16.00%	7.70%
Global Equities	MSCI World (net) Index	1.50%	5.00%
Int'l Equities – Developed Markets	MSCI World Ex USA (net)	10.00%	4.70%
Inter'l Equities – Emerging Markets	MSCI Em Std (net)Index	7.00%	5.70%
Investment –Grade Bonds	Bloomberg Bclys US Aggregate Bond Index	3.00%	.60%
High-Yield Bonds	Citigroup High-Yield Cash-Pay Capped Index	3.00%	3.70%
Opportunistic Credit	Citigroup High-Yield Cash-Pay Capped Index	2.00%	3.83%
Direct Lending	S&P/LSTA Leveraged Loan Index	10.00%	8.15%
Distressed Debt	Cambridge Asso Distressed Securities Index(4)	3.00%	6.70%
REIT Equities	67% FTSE NAREIT Equity REITs Index + 33% FTSE EPRA/NAREIT Global Real Estate Index	2.00%	3.85%
Master Limited Partnerships (MLPs)	Alerian MLP Index	3.00%	5.60%
Private Real Estate Partnerships	Cambridge Associates Real Estate Index (5)	6.00%	7.20%
Hedge Funds	Hedge Fund Research, Inc. (HFRI) Fund of Funds Composite Index	20.00%	3.85%

(1) Target asset allocation adopted at the April 2017 TCDRS Board meeting.

(2) Geometric real rates of return equal to assumed inflation of 2.0%, per Cliffwater's 2017 capital market assumptions.

(3) Includes vintage years 2006-present of Quarter Pooled Horizon IRRs.

(4) Includes vintage years 2005-present of Quarter Pooled Horizon IRRs.

(5) Includes vintage years 2007-present of Quarter Pooled Horizon IRRs.

An alternative method to determine the sufficiency of the fiduciary net position for all future years has been used for discount rate determination. The alternative method reflects the funding requirements under the employer's funding policy and the legal requirements under the TCDRS Act. Under the TCDRS funding policy, the Unfunded Actuarial Accrued Liability shall be amortized as a level percent of pay over 20-year closed layered periods and employers are legally required to make the contribution specified in the funding policy. Employer's assets are projected to exceed accrued liabilities in 20 years or less at which point the employer is still required to contribute at least the normal cost. Increased costs due to adoption of COLA is required to be funded over a period of 15 years. Based on these requirements, the projected fiduciary net position is determined to be sufficient compared to projected benefit payments. In projecting the expected levels of cash flows and investments returns to the system, the fiduciary net position as a percentage of total pension liability is projected to increase from its current level in future years. Since the projected fiduciary net position is projected to be sufficient to pay projected benefit payments in all future years, the discount rate for purposes of calculating the total pension liability and net pension liability of the employer is equal to the long-term assumed rate of return on investments.

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2017

**15. RETIREMENT PLAN (continued)**

**Net Pension Liability (continued)**

Changes in Net pension Liability were as follows:

	<b>Total Pension Liability (a)</b>	<b>Increase(Decrease) Fiduciary Net Position (b)</b>	<b>Net Pension Liability/(Asset) (a) - (b)</b>
Balance as of 12/31/15	\$ 264,910,844	\$ 241,168,943	\$ 23,741,900
Changes for the year:			
Service Cost	9,682,199	-	9,682,199
Interest on total pension liability <sup>1</sup>	21,379,074	-	21,379,074
Effect of plan changes	-	-	-
Effect of economic/demographic gains or losses	(2,159,099)	-	(2,159,099)
Effect of assumptions changes or inputs	-	-	-
Refund of contributions	(1,333,738)	(1,333,738)	-
Benefit payments	(10,330,357)	(10,330,357)	-
Administrative expenses	-	(193,999)	193,999
Member contributions	-	4,636,465	(4,636,465)
Net investment income	-	17,849,507	(17,849,507)
Employer contributions	-	5,967,836	(5,967,836)
Other	-	(238,047)	238,047
Balance as of 12/31/16	<u>\$ 282,148,923</u>	<u>\$ 257,526,610</u>	<u>\$ 24,622,313</u>

**Sensitivity Analysis**

The following presents the net pension liability of the county, calculated using the discount rate of 8.10%, as well as what County's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (7.10%) or 1 percentage point higher (9.10%) than the current rate.

	<b>1% Decrease</b>	<b>Current Discount Rate</b>	<b>1% Increase</b>
	7.10%	8.10%	9.10%
Total pension liability	\$ 323,822,963	\$ 282,148,923	\$ 247,989,396
Fiduciary net position	<u>257,526,610</u>	<u>257,526,610</u>	<u>257,526,610</u>
Net pension liability / (asset)	<u>\$ 66,296,353</u>	<u>\$ 24,622,313</u>	<u>\$ (9,537,214)</u>

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2017

**15. RETIREMENT PLAN (continued)**

**Net Pension Liability (continued)**

	<b>January 1, 2016 to December 31, 2016</b>
Pension Expense/ (Income)	
Service Cost	\$ 9,682,199
Interest on total pension liability <sup>(1)</sup>	21,379,074
Effect of plan changes	-
Administrative expenses	193,999
Member contributions	(4,636,465)
Expected invest. return net of investment expenses	(19,475,441)
Recognition of deferred inflows/outflows or resources	
Recognition of economic/demographic gains/losses	(1,011,912)
Recognition of assumption changes or inputs	438,103
Recognition of investment gains or losses	5,531,312
Other <sup>(2)</sup>	238,047
Pension expense / (income)	\$ 12,338,916

<sup>(1)</sup> Reflects to the change in the liability due to the time value of money. TCDRS does not charge fees or interest.

<sup>(2)</sup> Relates to the allocation of system-wide items.

As of September 30, 2017, the deferred inflows and outflows of resources are as follows:

<b>Deferred Inflows/Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>	<b>Deferred Outflows of Resources</b>
Differences between expected and actual experience	\$ 4,341,948	\$ -
Changes of assumptions	-	1,752,411
Net difference between projected and actual earnings	-	16,249,474
Contributions made subsequent to measurement date <sup>(3)</sup>	N/A	4,714,099

Amounts currently reported as deferred outflows of resources and deferred inflows of resources related to pensions, excluding contributions made subsequent to the measurement date, will be recognized in pension expense as follows:

Year ended September 30:

2017	\$ 4,957,503
2018	4,957,503
2019	4,287,853
2020	( 183,072)
2021	(359,850)
Thereafter <sup>(3)</sup>	-
Total	<u>\$ 13,659,937</u>

<sup>(3)</sup>Total remaining balance to be recognized in future years, if any. Note that additional future deferred inflows and outflows of resources may impact these numbers.

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2017

**15. RETIREMENT PLAN (continued)**

**B. OTHER POST-EMPLOYMENT BENEFITS**

Governmental Accounting Standards Board issued Statement No. 45 improving financial reporting by requiring systematic, accrual-basis measurement and recognition of Other Post-Employment Benefits (OPEB) costs over a period that approximates an employee's years of service. In compliance with this statement, Cameron County has implemented the requirements of GASB Statement No. 45 during fiscal year 2008; GASB 45 benefits provided by Cameron County to retirees only includes medical benefits for which the retiree pays a monthly premium. Cameron County administers a single-employer defined benefit variety that covers employees, retirees and their spouses. The plan provisions allow members to retire upon attaining age 60 with 8 or more years of service or when the sum of their age and years of service equals 75 or more. Dependents of retirees who are not eligible for Medicare are also eligible for coverage while retiree is alive but they must pay for dependent coverage. Effective 10/1/07, retirees are not eligible for medical benefits after age 65. Participants under disability are eligible for continued medical coverage under COBRA but must pay the full premium. Cameron County does not offer dental, vision, hearing or life insurance benefits to retirees. Local Government Code Section 157.101 assigns the authority to establish and amend benefit provisions to Commissioner's Court. Monthly medical contributions required by retirees are as follow:

	<u>Retiree</u>	<u>Retiree &amp; Spouse</u>	<u>Retiree &amp; 1 Child</u>	<u>Retiree &amp; Children</u>	<u>Family including spouse</u>
Medical/Tx	\$250.78	\$575.98	\$500.98	\$532.23	\$657.23

Membership in the plan at 10/01/2016 the date of the latest actuarial valuation, consists of the following:

Active Members:	1,659
Retirees and beneficiaries receiving benefits:	44

**Annual OPEB Costs and Net OPEB Obligation**

The Annual Required Contribution (ARC) is the amount Cameron County would be required to report as an expense for fiscal year beginning October 1, 2015. The ARC is equal to the Normal Cost and an additional amount to amortize the Unfunded Actuarial Accrued Liability (UAAL) over 22 years on a closed basis. UAAL was amortized over the maximum permissible period under GASB45 of 30 years at October 1, 2007. The ARC is the representation of an accounting expense, and the County is not required by Texas law or by contractual agreement to fund this expense or to contribute to a special separate trust. Prior to FY16, a discount rate of 4.0% was used in calculating the UAAL due to the County's decision not to establish a separate irrevocable trust to fund OPEB cost. The actuary has used a discount rate of 3.0% discount rate as of 10/1/15 based on the County's long term expectations of returns on its operating funds.

For fiscal year end 2017, the County's annual OPEB cost (expense) was \$1,637,357 for the post-employment healthcare plan. Cameron County's annual OPEB cost, percentage of annual OPEB cost contribution to the plan and net OPEB obligation information is summarized below.

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2017

**15. RETIREMENT PLAN (continued)**

**Annual OPEB Costs and Net OPEB Obligation (continued)**

The following table shows the calculation of the Annual Required Contribution and Net OPEB Obligation.

	<b>10/1/14</b>	<b>10/1/15</b>	<b>10/1/16</b>
	<b>9/30/15</b>	<b>9/30/16</b>	<b>9/30/17</b>
Annual Required Contribution	\$ 3,287,539	\$ 3,060,868	\$ 3,060,868
Add Interest on Net OPEB Obligation	1,038,696	887,069	936,261
Adjustment to ARC	-	(1,855,376)	(1,855,376)
Annual OPEB Cost	4,326,235	2,092,561	2,141,753
Less Contributions Made	(724,667)	(452,849)	(504,396)
Change in Net OPEB Obligation	3,601,568	1,639,712	1,637,357
Net OPEB Obligation-beginning of year	25,967,410	29,568,978	31,208,690
Net OPEB Obligation - end of year	\$ 29,568,978	\$ 31,208,690	\$ 32,846,047

***Trend Information***

The following table shows the estimated annual OPEB cost and net OPEB obligation for the prior three years with a discount rate of 4% for FYE 9/30/14 and 9/30/15 and 3% discount rate as of 9/30/16:

<b>Fiscal Year End</b>	<b>Annual OPEB Cost</b>	<b>Employer Contribution</b>	<b>Percentage of Annual OPEB Cost Contributed</b>	<b>Net Ending OPEB Obligation</b>
09/30/15	\$4,326,235	\$ 74,667	16.8%	\$29,568,978
09/30/16	\$2,092,561	\$ 452,849	21.6%	\$31,208,690
09/30/17	\$2,141,753	\$ 504,396	23.6%	\$32,846,047

**Annual OPEB Costs and Net OPEB Obligation**

As of 10/1/2015, the most recent actuarial valuation date, the Plan was 0% funded. The actuarial accrued liability for benefits was \$19,889,957 and the actuarial value of assets was -0-, resulting in an unfunded actuarial balance. The covered payroll (annual payroll of active employees covered by the Plan) was \$64,721,103 and the ratio of the UAAL to the covered payroll was 31%.

**SCHEDULE OF FUNDING PROGRESS**

***Unfunded 3.0% Discount Rate, FY16***

***Unfunded 4.0% Discount Rate FY14, FY13***

<b>Actuarial Valuation Date</b>	<b>Actuarial Value of Assets</b>	<b>Actuarial Accrued Liability (AAL)</b>	<b>Unfunded Actuarial Accrued Liability (UAAL)</b>	<b>Funded Ratio</b>	<b>Covered Payroll</b>	<b>UAAL as a % of Covered Payroll</b>
10/1/2014	\$ -	\$20,309,475	\$20,309,475	0.0%	\$53,554,133	38%
10/1/2015	\$ -	\$19,889,957	\$19,889,957	0.0%	\$64,721,103	31%
10/1/2016	\$ -	\$19,889,957	\$19,889,957	0.0%	\$64,721,103	31%

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2017

**15. RETIREMENT PLAN (continued)**

**Actuarial Methods and Assumptions**

Cameron County's first actuarial study was completed as of 10/1/07; current actuarial study is reflected on data as of 10/1/15. The actuarial cost method used for determining benefit obligations is the Unit Credit Actuarial Cost Method. Under this methodology the actuarial present value of projected benefits is the value of benefits expected to be paid for both active members and retirees. The Actuarial Accrued Liability (AAL) is the actuarial present value of benefits accrued as of the valuation date. The AAL equals the present value of benefits multiplied to a fraction equal to service to date over service at expected retirement. Normal Cost is the actuarial present value of benefits allocated to the valuation year. This equals the present value of benefits divided by service at the anticipated date of retirement. Retirees are not accruing additional service; their normal cost is zero. In determining the ARC, the Unfunded AAL is amortized over a closed 30 year amortization base. Actuarial cost estimates depend largely on assumptions made relative to various occurrences, such as rates of mortality, investments returns on funds, terminations and retirement rates. In the October 1, 2015 actuarial valuation, a 3.0% discount rate and investment rate of return was used. Projected salary increases were not used as benefits are not related to compensation and no post retirement benefit increases were assumed. This valuation implicitly assumed a general inflation of 2.3%. Amounts determined in this actuarial study are subject to constant revision as actual results are compared annually to prior actual cost data and new estimates are made. Actuarial assumptions are summarized in the chart listed:

***Economic Assumptions***

Discount Rate (liabilities)	Pay-as-you-go: 3.0% effective rate, Prior 4.0%
Health Cost Trend (post- 65)	N/A. Medical benefits are not available after age 65.
Health Care Costs Trend Rates (pre-65)	7.20% in the first year (FYE 2015) 7.00% in the 2nd year 5.10% - 5.70% - FY2020 / FY2042 4.20% - FY2072
Retiree Premium Increases	Same as trend disclosed above

For retirement prior to age 65, 50% of employees are assumed to elect continued coverage in retirement under the current plan. 50% of the active employees are assumed to be married and elect spouse coverage. It is also assumed that husbands are three years older than their wives. The Medical plan was reviewed as well as participant census, paid claims and reinsurance recoveries data from the date September 2007 through October 2015. Medical premiums are assumed to increase with the medical trends.

Cameron County has not funded a separate, irrevocable trust to fund annual OPEB costs. The discount rate used for OPEB determination costs is 3.0%; prior years discount rate used was 4.0% due to the County's long term expectation of returns on its operating funds. Assumptions are that retirees retire at the age of 60 or at the earliest retirement eligibility and withdrawal rates are the same as used by Texas County and District Retirement System in its actuarial valuations of retirement benefits.

Healthcare cost trend rates used in this actuary study was determined by using health cost projection rates released by the Office of the Actuary at the Centers for Medicare and Medicaid Services (CMS). Inflation rate was determined for both medical costs and administrative costs.

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2017

**15. RETIREMENT PLAN (continued)**

**Actuarial Methods and Assumptions (continued)**

**HEALTH CARE COST TREND RATES**

<i>FYE</i>	<i>Pre-65</i>	
2015		7.20%
2016		7.00%
2017		6.50%
2018		5.90%
2019		5.30% average

The actuarial study was completed using (1) actuarial valuations that involve estimates of the value of reported amounts and assumptions about the probability of events far into the future and (2) these actuarial amounts are subject to continual revision as results are compared to past expectations and new estimates are made about the future. OPEB calculations are based on the substantive plan in effect at the time of valuation and on the pattern of sharing of costs between employer and plan members. The cost of the Plan is formulated making certain assumptions as to rates of interest, mortality, turnover, etc. which are projected to hold true for future years. Actual experience may differ and costs determined by the valuation must be regarded as estimates of the true costs of the Plan.

**Additional Disclosures**

Texas Local Government Code, Chapter 175 requires counties make available continued health benefit coverage to retirees and their dependents beyond the end of an individual's employment with County. Texas Law does not require counties to fund all or any portion of such coverage. Effective October 1, 2007, County discontinued medical coverage after age 65. The County may incur a debt obligation to pay for OPEB cost for its retired employees so long as the County follows the constitutional requirement that it have sufficient taxing authority available at the time such debt is incurred to provide the payment of the debt and has levied a tax for such purpose. Information and amounts presented in the County's Comprehensive Annual Financial Report relative to OPEB expense/expenditures, related liabilities (assets), note disclosures, and supplementary information are only intended to achieve compliance with the requirements of generally accepted accounting principles (GASB 45) and does not constitute or imply that the County has made a commitment or is legally obligated to provide OPEB benefits. Cameron County has not incurred a legal debt obligation for OPEB nor has it levied a tax for the same. The County does not have a separate audited GAAP basis postemployment benefit plan report available for defined benefit plans. Currently, the County funds costs associated with OPEB on a current "pay as you go" basis for each single year through annual appropriations authorized by Commissioners Court during the annual County Budget Adoption Process.

**C. MULTIPLE EMPLOYER DEFINED BENEFIT GROUP TERM PLAN  
GROUP TERM LIFE FUND**

Cameron County participates in a cost-sharing multiple-employer defined-benefit group-term life insurance plan operated by the Texas County & District Retirement System (TCDRS). This plan is referred to as the Group Term Life Fund (GTLF). This optional plan provides group term life insurance coverage to current eligible employees and, if elected by employers, to retired employees. The coverage provided to retired employees is a postemployment benefit other than pension benefits (OPEB). Retired employees are insured for \$5,000.

The GTLF is a separate trust administered by the TCDRS board of trustees. TCDRS issues a publicly available comprehensive annual financial report (CAFR) that includes financial statements and required supplementary information for the GTLF. This report is available at [www.tcdrs.org](http://www.tcdrs.org). TCDRS' CAFR may also be obtained by writing to the Texas County & District Retirement System, P.O. Box 2034, Austin, TX 78768- 2034 or by calling 1-800-823-7782.



**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2017

**15. RETIREMENT PLAN (continued)**

**C. MULTIPLE EMPLOYER DEFINED BENEFIT GROUP TERM PLAN**

**GROUP TERM LIFE FUND (continued)**

Each participating employer contributes to the GTLF at a contractually required rate. An annual actuarial valuation is performed and the contractual rate is determined using the unit credit method for providing one-year term life insurance. Cameron County contributions to the GFLF for the years ended 9/30/15, 9/30/16 and 9/30/17 were \$170,783, \$177,813 and \$175,556, respectively, which equaled the contractually required contributions each year.

**16. PRIOR PERIOD ADJUSTMENTS**

Government Wide Statement of Activities reflects a prior period adjustment of \$5,658,925, Statement of Revenues, Expenses and Changes in Net Position, Proprietary Funds reflects a net prior period adjustment of \$492,080, resulting from an adjustment of Deferred Outflow of Resources restatement from the prior year.

**17. SUBSEQUENT FINANCIAL ACTIVITY**

In October 2017, Cameron County issued \$11,415,000 Cameron County Certificates of Obligation Series 2017 and \$5,510,000 Cameron County Limited Tax Refunding Bonds, Series 2017. The Certificates of Obligation issuance was issued for the purpose of providing funding for contractual obligations in connection with 1) planning, acquisition, construction, equipping, expansion,, repair and/or renovation of County public works precinct warehouses and County public works department facilities, including equipment; 2) repairs and improvements to the Probation & Detention facilities; 3) land on South Padre Island for park purposes; 4) acquisition of property for County warehouse and administration facilities; 5) issuance costs of Certificates. The Bonds were issued for the purpose of providing for payment of a settlement agreement related to and in complete satisfaction of certain litigation of the County and for issuance costs of the Bonds. The Bond proceeds being used for this settlement agreement qualify under Texas Government Code, 1207.002, as an obligation eligible for refunding with bond proceeds.

In October 2017, Cameron County issued \$10,000,000 Cameron County Venue Tax Revenue Bonds Series 2017. These Bonds were issued for contractual obligations to be incurred with the construction of Venue Projects as approved at a venue project and venue tax election held in November 2016. Bonds issued will also pay the costs of issuance. The Bonds are special limited obligations of the County that are payable solely from gross revenues derived by the County from the collection of 2.0% Hotel Occupancy Tax on substantially all hotel room rentals in the county (except on South Padre Island where it is 0.5%) and a 5.0% tax on the rental of motor vehicles within the County. The Bonds are not a General Obligation of the County.

In October 2017, Commissioners Court approved a 10 year tax abatement to Rio Grande LNG (LNG). LNG is a natural gas liquefaction and liquefied natural gas export company. This plant will be supplied with natural gas from a "to be built" natural gas pipeline. This terminal will provide natural gas liquefaction, export and vessel and truck loading services to third parties. This terminal will be located on 1,000 acres of land along the Brownsville Ship Channel near the Gulf of Mexico. LNG is expected to create more than 3,000 indirect jobs, 250 permanent jobs and about 6,000 jobs during the construction phase. Total investments in Cameron County could be in excess of \$15Billion. As part of the County Tax Abatement, LGN will pay \$2.7Million to the County each year in lieu of taxes. Additionally they will provide up to \$10Million for community projects and maximize the hiring of local residents during construction and operations.

**CAMERON COUNTY, TEXAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
September 30, 2017

**18. PENDING GASBs IMPLEMENTATION**

GASB Statement 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* (GASB75), establishes accounting and financial reporting requirements for governments whose employees are provided with OPEB, as well as for certain nonemployer governments that have a legal obligation to provide financial support for OPEB provided to employees of other entities. Impact of GASB 75 to Cameron County has not been determined.